

This annual report contains amendments. Amendments and their corresponding letters are appended to the end of the report.

3670

Classes A and B

PRIVATE UTILITY ANNUAL REPORT

OF

Name: MIDWEST NATURAL GAS, INC.

Principal Office: WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 2001

ELECTRIC, WATER, OR GAS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766


This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

RECEIVED

2002 APR -2 A 10:12

WISCONSIN PUBLIC SERVICE

FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent Midwest Natural Gas, Inc	02 Year of Report Dec 31, 2001	
03 Previous Name and Date of Change (if name changed during year) 		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 18484 Blair Street, P.O. Box 478, Whitehall, WI 54773		
05 Name of Contact Person James A. Senty	06 Title of Contact Person President	
07 Address of Contact Person (Street, City, State, Zip Code) 3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429		
08 Telephone of Contact Person, Including Area Code (608) 781-1010	09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Richard A. Linton	02 Title Treasurer	
03 Signature 	04 Date Signed (Mo, Day, Yr) 3/29/2002	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willfully to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

James A. Senty, President 3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Wisconsin July 28, 1964

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) day such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Midwest Natural Gas, Inc is a Class B privately owned Gas Utility, which provides natural gas in Wisconsin.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ☐ Yes... Enter the date when such independent accountant was initially engaged: _____
(2) ☒ No

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc			Dec 31, 2001

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.
2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

Midwest Bottle Gas Co. owns 100% of the outstanding Common Stock of Midwest Natural Gas, Inc, which is, 125,414 Shares.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec 31, 2001

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled	Kind of Business	Percent Voting Stock Owned	Footnote Ref.
(a)	(b)	(c)	(d)

None

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
OFFICERS			
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.</p> <p>3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.</p>			
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
** James A. Senty Chairman & President	3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429
* John L. Senty Vice Pres., Assist. Secretary & Assist. Treasurer	18484 Blair Street, P.O. Box 478, Whitehall, WI 54773
* Paul J. Senty Vice President & Assist. Secretary	3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429
Robert Gorham	211 Dion Street, Mora, MN 55051

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001		
SECURITY HOLDERS AND VOTING POWERS					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>					
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p style="text-align: center;">10-10-01</p>		<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy</p> <p style="text-align: right;">Total: 125,414 By proxy: -0-</p>			
		<p>3. Give the date and place of such meeting:</p> <p style="text-align: right;">10-10-01 La Crosse, WI</p>			
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): Dec 31, 2001			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	OTHER (e)
4	TOTAL votes of all voting securities	125,414	125,414	N/A	N/A
5	TOTAL number of security holders	1	1	N/A	N/A
6	TOTAL votes of security holders listed below	125,414	125,414	N/A	N/A
7	Midwest Bottle Gas Co.	125,414	125,414		
8	3600 Hwy 157				
9	P.O. Box 429				
10	La Crosse, WI 54602-0429				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each</p> <p>natural gas company must also state major new continuing sources of gas made available to it from purchases, development purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. Estimated increase or decrease in annual revenue due to import rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.</p>			
<p>1. None</p> <p>2. None</p> <p>3. None</p> <p>3. None</p> <p>4. None</p> <p>5. None</p> <p>6. None</p> <p>7. None</p> <p>8. None</p> <p>9. None</p> <p>10. None</p> <p>11. Midwest Natural Gas, Inc. filed a rate case on February 25, 2000 was approved May, 2001. This approval had a Two-Step rate increase. Step 1 became effective May 7, 2001. Step 2 is to be effective January 1, 2002. Rate changes in this rate case effect all customers.</p> <p>12. None</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	\$ 16,877,714	\$ 17,925,046
3	Construction Work in Progress (107)	200-201	-	-
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		16,877,714	17,925,046
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	6,055,050	6,668,007
6	Net Utility Plant (Enter Total of line 4 less 5)	---	10,822,664	11,257,039
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120)	202-203	-	-
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	---	-	-
10	Net Utility Plant (Enter Total of lines 6 and 9)	---	10,822,664	11,257,039
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored Underground - Noncurrent (117)	---	-	-
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221		
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221		
16	Investments in Associated Companies (123)	---	-	-
17	Investment in Subsidiary Companies (123.1)	---	-	-
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	---	-	-
19	Noncurrent Portion of Allowances	228	-	-
20	Other Investments (124)	F-18	750	750
21	Special Funds (125-128)	---	-	-
22	TOTAL Other Property and Investments (Total of lines 14 thru 17,19,21)		750	750
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	---	48,047	38,221
25	Special Deposits (132-134)	---		
26	Working Funds (135)	---	450	450
27	Temporary Cash Investments (136)	---	-	-
28	Notes Receivable (141)	---	-	-
29	Customer Accounts Receivable (142)	F-19	1,258,365	243,624
30	Other Accounts Receivable (143)	F-19	3,271	3,271
31	(Less) Accum. Prov. for Uncollectible Acct. - Credit (144)	F-20	50,000	12,000
32	Notes Receivable from Associated Companies (145)	---	-	-
33	Accounts Receivable from Associated Companies (146)	F-22	-	15,215
34	Fuel Stock (151)	---	8,583	8,339
35	Fuel Stock Expenses Undistributed (152)	---	-	-
36	Residuals (Elec) and Extracted Products	---	-	-
37	Plant Materials and Operating Supplies (154)	---	123,104	128,692
38	Merchandise (155)	---	11,124	6,314
39	Other Materials and Supplies (156)	---	-	-
40	Nuclear Materials Held for Sale (157)	---	-	-
41	Allowances (158.1 and 158.2)	228-228	-	-
42	(Less) Noncurrent Portion of Allowances	---	-	-
43	Stores Expenses Undistributed (163)	---	-	-
44	Gas Stored Underground - Current (164.1 - 164.6 excl. 164.2)	220	550,974	377,726
45	Liquefied Natural Gas Stored and Held for Processing (164.2)	220		
46	Prepayments (165)	F-22	92,698	143,913
47	Advances for Gas (166-167)	---	-	-
48	Interest and Dividends Receivable (171)	---	-	-
49	Rents Receivable (172)	---	-	-
50	Accrued Utility Revenues (173)	---	1,928,599	647,656
51	Miscellaneous Current and Accrued Assets (174)	F-22		
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$ 3,975,215	\$ 1,601,421

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	F-25	\$ 14,119	\$ 11,699
55	Extraordinary Property Losses (182.1)	230	-	-
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
57	Other Regulatory Assets (182.3)	232	-	-
58	Preliminary Survey and Investigation Charges (Electric) (183)	---	-	-
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	---		
60	Clearing Accounts (184)	---		
61	Temporary Facilities (185)	---	-	-
62	Miscellaneous Deferred Debits (186)	233		
63	Deferred Losses from Disposition of Utility Plant (187)	---		-
64	Research, Development and Demonstration Expenditures (188)	352-353	-	-
65	Unamortized Loss on Reacquired Debt (189)	---	-	-
66	Accumulated Deferred Income Taxes (190)	234		
67	Unrecovered Purchased Gas Costs (191)	---	-	-
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 66)		14,119	11,699
69	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		\$ 14,812,748	\$ 12,870,909

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$ 627,070	\$ 627,070
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	1,553,516	1,553,516
7	Other Paid-In Capital (208-211)	253	4,445	4,445
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	118-119	3,720,254	4,119,248
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	---	5,905,285	6,304,279
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	2,914,633	2,540,493
17	(Less) Reacquired Bonds (222)	256-257	-	-
18	Advances from Associated Companies (223)	256-257	-	-
19	Other Long-Term Debt (224)	256-257	-	-
20	Unamortized Premium on Long-Term Debt (225)	---	-	-
21	(Less) Unamortized Discount on Long-Term Debt - Debit (226)	---	-	-
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	---	2,914,633	2,540,493
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	---	-	-
25	Accumulated Provision for Property Insurance (228.1)	---	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	---	-	-
27	Accumulated Provision for Pensions and Benefits (228.3)	---	-	-
28	Accumulated Miscellaneous Operating Provisions (228.4)	---	-	-
29	Accumulated Provision for Rate Refunds (229)	---	-	-
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)	---	-	-
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	F-33	-	-
33	Accounts Payable (232)	---	3,019,893	1,044,986
34	Notes Payable to Associated Companies (233)	F-34	1,277,000	1,608,000
35	Accounts Payable to Associated Companies (234)	F-34	43,294	74,142
36	Customer Deposits (235)	---	35,620	44,744
37	Taxes Accrued (236)	---	7,841	(659)
38	Interest Accrued (237)	F-34	62,108	58,385
39	Dividends Declared (238)	---	-	-
40	Matured Long-Term Debt (239)	---	-	-
41	Matured Interest (240)	---	-	-
42	Tax Collections Payable (241)	---	36,610	13,241
43	Miscellaneous Current and Accrued Liabilities (242)	F-34	1,987	338
44	Obligations Under Capital Leases-Current (243)	---	-	-
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		\$ 4,484,353	\$ 2,843,177

Name of Respondent Midwest Natural Gas, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
-------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)			
48	Accumulated Deferred Investment Tax Credits (255)	266-267	8,583	6,950
49	Deferred Gains from Disposition of Utility Plant (256)		-	-
50	Other Deferred Credits (253)	269	580,894	172,010
51	Other Regulatory Liabilities (254)	---	-	-
52	Unamortized Gain on Reacquired Debt (257)	---	-	-
53	Accumulated Deferred Income Taxes (281-283)	272-277	919,000	1,004,000
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		1,508,477	1,182,960
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)		\$ 14,812,748	\$ 12,870,909

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc			Dec 31, 2001

STATEMENT OF INCOME FOR THE YEAR

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.</p> <p>4. Use page 122 for important notes regarding the statement of income or any account thereof.</p> | <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amounts of</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	G-4	\$ 13,353,202	\$ 11,922,879
3	Operating Expenses			
4	Operation Expenses (401)		11,436,352	10,169,874
5	Maintenance Expenses (402)		113,289	212,466
6	Depreciation Expense (403)		616,620	572,237
7	Amortization & Depletion of Utility Plant (404-405)		-	-
8	Amortization of Utility Plant Acquisition Adj. (406)		-	-
9	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amortization of Conversion Expenses (407)		-	-
11	Regulatory Debits (407.3)		-	-
12	(Less) Regulatory Credits (407.4)		-	-
13	Taxes Other Than Income Taxes (408.1)		180,457	121,409
14	Income Taxes - Federal (409.1)		158,533	125,160
15	- Other (409.1)		-	-
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	84,900	57,700
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234, 272-277	-	-
18	Investment Tax Credit Adjustment - Net (411.4)	266	(1,633)	(1,650)
19	(Less) Gains from Disposition of Utility Plant (411.6)		-	-
20	Losses from Disposition of Utility Plant (411.7)		-	-
21	(Less) Gains from Disp. of Allowances (411.8)		-	-
22	Losses from Disposition of Allowances (411.9)		-	-
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		12,588,518	11,257,196
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$ 764,684	\$ 665,683

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

STATEMENT OF INCOME FOR THE YEAR (Continued)

- any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
		\$ 13,353,202	\$ 11,922,879			1
						2
		11,436,352	10,169,874			3
		113,289	212,466			4
		616,620	572,237			5
		-	-			6
		-	-			7
		-	-			8
		-	-			9
		-	-			10
		-	-			11
		-	-			12
		180,457	121,409			13
		158,533	125,160			14
		84,900	57,700			15
		-	-			16
		(1,633)	(1,650)			17
						18
						19
						20
						21
						22
-	-	12,588,518	11,257,196	-	-	23
\$ -	#	\$ 764,684	\$ 665,683	\$ -	\$ -	24

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	---	\$ 764,684	\$ 665,683
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		8,848	73,865
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		(8,304)	(64,385)
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119 F-43		
35	Interest and Dividend Income (419)		363	162
36	Allowance for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)		-	
38	Gain on Disposition of Property (421.1)		300	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		1,207	9,642
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		-	
42	Miscellaneous Amortization (425)			
43	Miscellaneous Income Deductions (426.1-426.5)		579	6,370
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		579	6,370
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)			
47	Income Taxes - Federal (409.2)		100	490
48	Income Taxes - Other (409.2)			
49	Provision for Deferred Income Taxes (410.2)	234, 272-277	100	300
50	(Less) Provision for Deferred Income Taxes - Credit (411.2)		-	
51	Investment Tax Credit Adjustment - Net (411.5)		266	
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deduct (Total of 46 thru 52)		200	790
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		428	2,482
55	Interest Charges			
56	Interest on Long-Term Debt (427)	257	271,486	307,260
57	Amortization of Debt Discount and Expense (428)		2,420	2,420
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amortization of Premium on Debt - Credit (429)			
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)			
61	Interest on Debt to Associated Companies (430)		89,148	64,161
62	Other Interest Expense (431)		3,064	2,681
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)		-	-
64	Net Interest Charges (Enter Total of lines 56 thru 63)		366,118	376,522
65	Income Before Extraordinary Items (Total of lines 25, 54, and 63)		398,994	291,643
66	Extraordinary Items			
67	Extraordinary Income (434)		-	-
68	(Less) Extraordinary Deductions (435)		-	-
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		-	-
70	Income Taxes - Federal and Other (409.3)	262-263	-	-
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		-	-
72	Net Income (Enter Total of lines 65 and 71)		\$ 398,994	\$ 291,643

Name of Respondent Midwest Natural Gas, Inc	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation or retained earnings.</p> <p>4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Item (a)	Contra Primary Account Affected	Current Year (c)	Previous Year (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		\$ 3,720,254	\$ 3,428,611
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)		-	-
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		-	-
10	Debit: Re-organization of Fieldtech			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		-	-
16	Balance Transferred from Income (Account 433)		398,994	291,643
17	Appropriations of Retained Earnings (Account 436)			
18	ADDITION TO AMORTIZATION RESERVE - FEDERAL IN	215.1		
19	ACCORDANCE WITH FEDERAL ENERGY REGULATORY			
20	COMMISSION ORDER NO. 387			
21				
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18-21)		-	-
23	Dividends Declared - Preferred Stock (Account 437)			
24		238		
25		238		
26		238		
27		238		
28		238		
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of Lines 24-28)		-	-
30	Dividends Declared - Common Stock (Account 438)			
31		238		
32				
33				
34				
36	TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35)		-	-
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary E	216.1		
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		\$ 4,119,248	\$ 3,720,254

Name of Respondent Midwest Natural Gas, Inc		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Current Year (b)	Previous Year (c)	
	APPROPRIATED RETAINED EARNINGS (Account 215)			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39	ACCUMULATED OTHER COMPREHENSIVE INCOME			
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)	-	-	
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	-	-	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	\$ 4,119,248	\$ 3,720,254	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance - Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance - End of Year	0	0	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 117)	\$ 398,994	\$ 398,994
3	Noncash Charges (Credits) to Income:		
4	Depreciation	616,620	616,620
5	Amortization of (Specify): Debt Expense	2,420	2,420
6	Gain on Sale of Assets and Provision for Bad Debts	(38,000)	(38,000)
7	Depreciation Charged to Accounts Other Than Account 403		
8	Deferred Income Taxes (Net)	85,000	85,000
9	Investment Tax Credit Adjustment (Net)	(1,633)	(1,633)
10	Net (Increase) Decrease in Receivables	2,280,469	2,280,469
11	Net (Increase) Decrease in Inventory	172,714	172,714
12	Net (Increase) Decrease in Prepayments	(51,215)	(51,215)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(2,381,060)	(2,381,060)
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction - Equity		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other: Deferred System Development Costs		
19	Other Changes in Working Capital Other than Cash		
20			
21	Other Non-current Assets and Liabilities		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	1,084,309	1,084,309
23	Cash Flows from Investment Activities:		
24	Construction and Acquisition of Plant (including land):		
25	Gross Additions to Utility Plant (less nuclear fuel)	(1,066,929)	(1,066,929)
26	Gross Additions to Nuclear Fuel		
27	Gross Additions to Common Utility Plant		
28	Gross Additions to Nonutility Plant		
29	(Less) Allowance for Other Funds Used During Construction - Equity		
30	Other: Contributions in aid of construction		
31	Capitalize depreciation on pwer operated equipment	15,934	15,934
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,050,995)	(1,050,995)
35			
36	Acquisition of Other Noncurrent Assets (d)	-	-
37	Proceeds from Disposal of Noncurrent Assets (d) Fixed assets		
38	Investments	-	-
39	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
40	Contributions and Advances from Assoc. and Subsidiary Companies	-	-
41	Disposition of Investments in (and Advances to)	-	-
42	Associated and Subsidiary Companies	-	-
43			
44	Purchase of Investment Securities (a)	-	-
45	Proceeds from Sales of Investment Securities (a)	-	-

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec 31, 2001

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
46	Loans Made or Purchased	\$ -	\$ -
47	Collections on Loans	-	-
48			
49	Net (Increase) Decrease in Receivables	-	-
50	Net (Increase) Decrease in Inventory	-	-
51	Net Increase (Decrease) in	-	-
52	Allowances Held for Speculation	-	-
53	Net Increase (Decrease) in Payables and Accrued Expenses-Construction	-	-
54	Other:	-	-
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of lines 34 thru 55)	(1,050,995)	(1,050,995)
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	-	-
62	Preferred Stock	-	-
63	Common Stock	-	-
64	Other: Equity Infusion	-	-
65			
66	Net Increase in Short-Term Debt (c)		
67	Other: Increase in Notes Payable to Associated Companies	331,000	331,000
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	331,000	331,000
71			
72	Payment for Retirement of:		
73	Long-Term Debt (b)	(374,140)	(374,140)
74	Preferred Stock	-	-
75	Common Stock	-	-
76	Other:	-	-
77			
78	Net Decrease in Short-Term Debt (c)		
79	Decrease in Notes Payable to Associated Companies	-	-
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	(43,140)	(43,140)
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22, 57, and 83)	(9,826)	(9,826)
87			
88	Cash and Cash Equivalents at Beginning of Year	48,497	48,497
89			
90	Cash and Cash Equivalents at End of Year	\$ 38,671	\$ 38,671

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec 31, 2001

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Property and Depreciation: Utility plant is recorded at cost. Maintenance and repair costs are charged to expense as incurred. Depreciation is provided on the straight-line method over the estimated useful lives of the assets, at rates prescribed by the PSCW.

The Company records customer contributions for plant construction as a current year reduction in utility plant additions.

(b) Revenue Recognition: In accordance with the rules the Company has filed with the PSCW, the Company accrues the amount of unbilled revenues related to gas service rendered to year-end, along with the corresponding purchased gas expense and related income tax effects.

The Company's filed rules permit the Company to pass on to its customers, subject to PSCW review, changes in purchased gas costs from its pipeline supplier. Other cost increases cannot be passed on to customers.

© Inventories: Merchandise, materials, supplies and fuel inventories are stated at the lower of cost (first-in, first-out method) or market.

(d) Other Assets: Investments are recorded at cost.

(e) Income Taxes and Investment Tax Credits: In accordance with approval received from the PSCW, the Company has applied for and received permission to change its year end for Federal and Wisconsin Income tax reporting to January 31, in order to file a consolidated Federal Income tax return with the other members of its consolidated group. The Company continues to report to the PSCW on a December 31 year end. The Income tax provision reported in this annual report is based upon the tax that would be paid if the Company filed its separate Federal Income tax return. No significant differences exist between the provision and the amount the Company will pay as its share of the tax on the consolidated Federal return.

For financial reporting purposes, the Company defers investment tax credits and amortizes the tax benefits recognized over the estimated useful lives of the related asset.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001
NOTES TO FINANCIAL STATEMENTS (Continued)			
<p>The Company provides for deferred income taxes in recognition of all significant temporary differences for items reported for tax purposes in periods different than for financial statements purposes. These primarily result from differences in depreciation methods.</p> <p>(f) Revenue and Rate Matters: The Company accrues refunds for excess revenues collected due to reductions in previously approved purchased gas adjustments and for cash refunds received by the Company from its supplier. Such refunds are refunded to customers in cash or by crediting their bills.</p> <p>(g) Employee Benefits: The Company participates in a 401(k) profit sharing plan of a controlled group of corporations covering substantially all employees.</p> <p>(h) Self Insurance: The Company's group health insurance coverage includes Company self-insurance participation. The Company has accrued a liability for those claims which have been made subsequent to year-end which pertain to the reporting periods. However, no provision is made in the financial statements for Company participation in costs not yet claimed or indentified.</p> <p>2. SUMMARY OF TRANSACTION OF AFFILIATED INTEREST:</p> <p>(a) In 2001, Midwest Natural Gas, Inc. paid a total of \$2,200.00 to John L. Senty for rental of portions of three buildings used for storage of materials and equipment. The total square footage of all the buildings was 5088 square feet. The Company uses approximately 53% of the total area.</p> <p>(b) In 2001, Midwest Natural Gas, Inc. paid a total of \$680,013.00 to Midwest Bottle Gas Co. for materials, supplies, services, etc. The Company also received a total of \$0.00 from Midwest Bottle Gas Co., for materials, supplies, services, ect.</p> <p>See the attached listing by account number of dollar amounts of labor costs and other costs.</p> <p>© In 2001, Midwest Natural Gas, Inc. paid a total of \$3,600.00 to James A. Senty for rental of a portion of a building used for storage of materials and equipment.</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

NOTES TO FINANCIAL STATEMENTS (Continued)

MIDWEST NATURAL GAS, INC.
Affiliated Interest with Midwest Bottle Gas Co.
1999

For Billings From MBG

Description	Account #	Labor Costs	Other Costs
Construction Work in Progress	107	0	597
Merchandise Inventory	155	0	0
Prepaid Insurance	165	0	53,023
Meters	381	0	0
House Regulators	383	0	0
Structures and Improvements	390	0	0
Office Furniture & Equipment	391	0	0
Cost of Mdse, Jobbing & Contract Work	416	0	0
Purchased Gas Expense	807	0	0
Distribution Load Dispatching	871	0	0
Mains & Services Expense	874	0	128
Meter & House Regulator Expense	878	0	0
Customer Installation Expense	879	0	0
Maintenance of Mains	887	0	0
Maintenance of TBS	891	54	0
Maintenance of Services	892	0	0
Service Trucks - Motor Fuel & Repairs	896 **	0	3,406
Meter Reading Expense	902	0	0
Customer Records & Collections	903	186	384
Customer Assistance Expense	910	0	132
Promotional Advertising Expense	917	0	0
Office Supplies and Services	921	7,459	3,982
Outside Services Employed	923	0	0
Injuries & Damages	925	0	590
Employee Pensions & Benefits	926	0	36,592
Rents	931	0	13,770
P/R Net		0	459,972
P/R 401(k) Employee		0	10,590
Interest on Debt to Assoc. Co.	430	0	89,148
TOTAL		7,699	672,314

For Billings To MBG

Revenues from Mdse., Jobbing & Contract Work	415	0	0
TOTAL		0	0

**Account 896 is reclassified to other expense accounts based on each serviceman's time allocated to those accounts.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	\$ 17,925,046	
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	TOTAL (Enter Total of lines 3 thru 7)	17,925,046	
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress		
12	Acquisition Adjustments		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	17,925,046	
14	Accum. Prov. for Depr., Amort., & Depl. (incl. ret. WIP)	6,668,007	
15	Net Utility Plant (Enter Total of line 13 less 14)	11,257,039	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	6,668,007	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	6,668,007	
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-	
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	-	
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	\$ 6,668,007	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Other (Specify) Water (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
\$ 17,925,046					1
					2
					3
					4
					5
					6
					7
17,925,046	-				8
					9
					10
					11
					12
17,925,046	-				13
6,668,007					14
11,257,039	-				15
					16
6,668,007					17
					18
					19
					20
6,668,007	-				21
					22
					23
					24
					25
-					26
					27
					28
					29
-					30
					31
					32
\$ 6,668,007	\$ -				33

Name of Respondent	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report	Year of Report	1
Midwest Natural Gas, Inc.			Dec 31, 2001	2
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				3
1. Report below the original cost of gas plant in service according to the prescribed accounts.				4
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.				5
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.				6
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.				7
5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals.				8
Account	Balance at Beginning of Year	Additions		9
(a)	(b)	(c)		10
1. Intangible Plant				11
301 Organization	\$ -	\$ -		12
302 Franchises and Consents	50,599.00	-		13
303 Miscellaneous Intangible Plant	-	-		14
TOTAL Intangible Plant	\$ 50,599.00	\$ -		15
2. Manufactured Gas Production Plant				16
304 Land and Land Rights	\$ 2,807.00	\$ -		17
305 Structures and Improvements	15,979.00	-		18
306 Boiler Plant Equipment	-	-		19
307 Other Power Equipment	-	-		20
308 Coke Ovens	-	-		21
309 Producer Gas Equipment	-	-		22
310 Water Gas Generating Equipment	-	-		23
311 Liquefied Petroleum Gas Equipment	49,355.00	10,265.00		24
312 Oil Gas Generating Equipment	-	-		25
313 Generating Equipment - Other Processes	-	-		26
314 Coal, Coke and Ash Handling Equipment	-	-		27
315 Catalytic Cracking Equipment	-	-		28
316 Other Reforming Equipment	-	-		29
317 Purification Equipment	-	-		30
318 Residual Refining Equipment	-	-		31
319 Gas Mixing Equipment	17,246.00	-		32
320 Other Equipment	-	-		33
TOTAL Manufactured Gas Production Plant	\$ 85,387.00	\$ 10,265.00		34
Other Storage Plant				35
360 Land and Land Rights	\$ -	\$ -		36
361 Structures and Improvements	-	-		37
362 Gas Holders	-	-		38
363 Purification Equipment	-	-		39
363.1 Liquefaction Equipment	-	-		40
363.2 Vaporizing Equipment	-	-		41
363.3 Compressor Equipment	-	-		42
363.4 Meas. and Reg. Equipment	-	-		43
363.5 Other Equipment	-	-		44
TOTAL Other Storage Plant	\$ -	\$ -		45

Name of Respondent	This report is:	Date of Report	Year of Report	1
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original			2
	(2) <input type="checkbox"/> A Resubmission		Dec 31, 2001	3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				4
				5
				6
of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.		column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.		7
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in		7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.		8
		8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.		9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
Retirements	Adjustments	Transfers	Balance at End of Year	21
(d)	(e)	(f)	(g)	22
				23
				24
\$ -	\$ -	\$ -	\$ -	25
-	-	-	50,599.00	301 26
-	-	-	-	302 27
-	-	-	-	303 28
\$ -	\$ -	\$ -	\$ 50,599.00	29
\$ -	\$ -	\$ -	2,807.00	304 30
-	-	-	15,979.00	305 31
-	-	-	-	306 32
-	-	-	-	307 33
-	-	-	-	308 34
-	-	-	-	309 35
-	-	-	-	310 36
-	-	-	-	311 37
-	-	-	59,620.00	312 38
-	-	-	-	313 39
-	-	-	-	314 40
-	-	-	-	315 41
-	-	-	-	316 42
-	-	-	-	317 43
-	-	-	-	318 44
-	-	-	-	319 45
-	-	-	17,246.00	320 46
-	-	-	-	47
\$ -	\$ -	\$ -	\$ 95,652.00	48
\$ -	\$ -	\$ -	-	360 49
-	-	-	-	361 50
-	-	-	-	362 51
-	-	-	-	363 52
-	-	-	-	363 53
-	-	-	-	363 54
-	-	-	-	363 55
-	-	-	-	363 56
-	-	-	-	363 57
-	-	-	-	364 58
\$ -	\$ -	\$ -	\$ -	59

Name of Respondent	This report is:	Date of Report	Year of Report	1
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original			2
	(2) <input type="checkbox"/> A Resubmission		Dec 31, 2001	3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				4
				5
Account	Balance at	Additions		6
(a)	Beginning of Year	(c)		7
(b)				8
4. Transmission Plant				9
365.1 Land and Land Rights	\$ -	\$ -		10
365.2 Rights-of-Way	-	-		11
366 Structures and Improvements	-	-		12
367 Mains	-	-		13
368 Compressor Station Equipment	-	-		14
369 Measuring and Reg. Sta. Equipment	-	-		15
370 Communication Equipment	-	-		16
371 Other Equipment	-	-		17
TOTAL Transmission Plant	\$ -	\$ -		18
5. Distribution Plant				19
374 Land and Land Rights	\$ 29,859	\$ 9,466		20
375 Structures and Improvements	\$ -	\$ -		21
376 Mains	\$ 9,771,828	\$ 476,593		22
377 Compressor Station Equipment	\$ -	\$ -		23
378 Meas. and Reg. Sta. Equip.-General	\$ -	\$ -		24
379 Meas. and Reg. Sta. Equip.-City Gate	\$ 404,488	\$ 10,817		25
380 Services	\$ 4,135,239	\$ 343,034		26
381 Meters	\$ 1,325,557	\$ 65,189		27
382 Meter Installations	\$ -	\$ -		28
383 House Regulators	\$ 331,054	\$ 19,520		29
384 House Reg. Installations	\$ -	\$ -		30
385 Industrial Meas. and Reg. Sta. Equipment	\$ -	\$ -		31
386 Other Prop. on Customers' Premises	\$ -	\$ -		32
387 Other Equipment	\$ -	\$ -		33
TOTAL Distribution Plant	\$ 15,998,025	\$ 924,619		34
6. General Plant				35
389 Land and Land Rights	\$ 3,500	\$ -		36
390 Structures and Improvements	\$ 46,844	\$ -		37
391 Office Furniture and Equipment	\$ 93,951	\$ 2,304		38
392 Transportation Equipment	\$ 307,355	\$ 126,435		39
393 Stores Equipment	\$ -	\$ -		40
394 Tools, Shop, and Garage Equipment	\$ 118,333	\$ 4,006		41
395 Laboratory Equipment	\$ 5,948	\$ -		42
396 Power Operated Equipment	\$ 137,815	\$ -		43
397 Communication Equipment	\$ 29,956	\$ -		44
398 Miscellaneous Equipment	\$ -	\$ -		45
Subtotal	743,702	132,745		46
399 Other Tangible Property	-	-		47
TOTAL General Plant	\$ 743,702	\$ 132,745		48
TOTAL (Accounts 101 and 106)	\$ 16,134,011	\$ 934,884		49
Gas Plant Purchased (See Instr. 8)	-	-		50
(Less) Gas Plant Sold (See Instr. 8)	-	-		51
Experimental Gas Plant Unclassified	-	-		52
TOTAL Gas Plant in Service	\$ 16,877,713	\$ 1,067,629		53

Name of Respondent	This report is:	Date of Report	Year of Report	1
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original			2
	(2) <input type="checkbox"/> A Resubmission		Dec 31, 2001	3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				4
				5
				6
Retirements	Adjustments	Transfers	Balance at	7
(d)	(e)	(f)	End of Year	8
			(g)	9
				10
\$ -	\$ -	\$ -	\$ -	11
-	-	-	365	12
-	-	-	365	13
-	-	-	366	14
-	-	-	367	15
-	-	-	368	16
-	-	-	369	17
-	-	-	370	18
-	-	-	371	19
\$ -	\$ -	\$ -	\$ -	20
\$ -	\$ -	\$ -	\$ 39,325	21
\$ -	\$ -	\$ -	\$ -	22
\$ -	\$ -	\$ -	\$ -	23
\$ -	\$ -	\$ -	\$ 10,248,421	24
\$ -	\$ -	\$ -	\$ -	25
\$ -	\$ -	\$ -	\$ -	26
\$ -	\$ -	\$ -	\$ 415,305	27
\$ -	\$ -	\$ -	\$ 4,478,273	28
\$ -	\$ -	\$ -	\$ 1,390,746	29
\$ -	\$ -	\$ -	\$ -	30
\$ -	\$ -	\$ -	\$ 350,574	31
\$ -	\$ -	\$ -	\$ -	32
\$ -	\$ -	\$ -	\$ -	33
\$ -	\$ -	\$ -	\$ -	34
\$ -	\$ -	\$ -	\$ -	35
\$ -	\$ -	\$ -	\$ 16,922,644	36
\$ -	\$ -	\$ -	\$ 3,500	37
\$ -	\$ -	\$ -	\$ 46,844	38
\$ 20,296	\$ -	\$ -	\$ 96,255	39
\$ -	\$ -	\$ -	\$ 413,494	40
\$ -	\$ -	\$ -	\$ -	41
\$ -	\$ -	\$ -	\$ 122,339	42
\$ -	\$ -	\$ -	\$ 5,948	43
\$ -	\$ -	\$ -	\$ 137,815	44
\$ -	\$ -	\$ -	\$ 29,956	45
\$ -	\$ -	\$ -	\$ -	46
\$ 20,296	\$ -	\$ -	\$ 856,151	47
\$ -	\$ -	\$ -	\$ -	48
\$ 20,296	\$ -	\$ -	\$ 856,151	49
\$ -	\$ -	\$ -	\$ 17,068,895	50
\$ -	\$ -	\$ -	\$ -	51
\$ -	\$ -	\$ -	\$ -	52
\$ -	\$ -	\$ -	\$ -	53
\$ 20,296	\$ -	\$ -	\$ 17,925,046	54
				55

May not cross-check due to rounding

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc			Dec 31, 2001

GAS PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning gas plant leased to others. 2. In column (c) give the date of Commission authorization of the lease of gas plant to others.

Line No.	Name of Lessee Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Author- ization (c)	Expiration Date of Lease (d)	Balance at End of Year
1	N/A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			0	

Name of Respondent Midwest Natural Gas, Inc		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec 31, 2001	Year of Report Dec 31, 2001
GAS PLANT HELD FOR FUTURE USE (Account 105)				
<p>1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	N/A			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				

Name of Respondent		This Report is:		Date of Report	Year of Report
Midwest Natural Gas, Inc		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec 31, 2001
<p align="center">PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)</p> <p>1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.</p>					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)				
2	N/A				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	Total			0	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc			Dec 31, 2001
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)			
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the		Uniform System of Accounts.) 3. Minor projects (less than \$500,000) may be grouped.	
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1			\$ -
2	N/A		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL	\$ -	\$ -

Name of Respondent		This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001
CONSTRUCTION OVERHEADS - GAS				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost Of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	TOTAL	\$ -	\$ -	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.			Dec 31, 2001
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U.S. of A.</p> <p>3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>			
N/A			
1. Components of Formula (Derived from actual book balances and actual cost rates):			
2. Gross Rate for Borrowed Funds			
3. Rate for Other Funds			
4. Weighted Average Rate Actually Used For the Year:			
<p>a. Rate for Borrowed Funds -</p> <p>b. Rate for Other Funds -</p>			

GAS STORED (ACCOUNTS 117, 164.1, 164.2, and 164.3)

1. If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.
2. Give in a footnote, a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.
5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year	.	\$550,972	.	.	\$550,972
2	Gas Delivered to Storage (contra Account)	.	749,146	.	.	749,146
3	Gas Withdrawn from Storage (contra Account)	.	922,392	.	.	922,392
4	Other Debits or Credits (Net)
5	Balance at End of Year	.	377,726	.	.	377,726
6	Therms	.	1,131,540	.	.	1,131,540
7	Amount Per Therm	.	0.3338	.	.	0.3338

8 State basis of segregation of inventory between current and noncurrent portions:

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec 31, 2001

NONUTILITY PROPERTY (Account 121)

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether leasee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and distinct from those allowed to be</p> | <p>grouped under instruction No.5.</p> <p>5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.</p> <p>6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as Nonutility Property.</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Description and Location (a)	Balance at Beg. of Year (b)	Purch., Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				
2	N/A			-
3				-
4				-
5				-
6				-
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Total	\$ -	\$ -	\$ -

**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF
NONUTILITY PROPERTY (Account 122)**

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	
2	Accruals for Year, Charged to	N/A
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	\$ -

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL	0	0		0	0

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	0	0		0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$100,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	(186-1) Deferred Income Taxes	\$ -				\$ -
2						
3						-
4						
5						
6						
7						
8						-
9						
10						-
11						
12						
13						-
14						
15						
16						-
17						
18						-
19						
20						-
21						
22						-
23						
24						-
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						-
47	Misc. Work in Progress					-
48	DEFERRED REGULATORY COMMISSION EXPENSES (See Pages 350-351)					
49	TOTAL	\$ -	\$ -		\$ -	\$ -

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$ -	\$ -	\$ -
9	Gas	NONE		
10				
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	-	-	-
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	\$ -	\$ -	\$ -

NOTES

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						-	1
						-	2
						-	3
						-	4
						-	5
						-	6
						-	7
\$ -	\$ -					\$ -	8
					-	-	9
						-	10
						-	11
						-	12
						-	13
						-	14
						-	15
-	-		-		-	-	16
						0	17
\$ -	\$ -		\$ -		\$ -	\$ -	18

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc			Dec 31, 2001

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common stock	170,000	\$ 5.00	N/A
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				

Name of Respondent Midwest Natural Gas, Inc.		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec 31, 2001	
CAPITAL STOCK (Accounts 201 and 204) (Continued)							
3. Give particulars(details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.				5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.			
OUTSTANDING PER BALANCE SHEET (Total amount outstanding reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.	
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)		
125,414	\$ 627,070	None	None	None	None		
						1	
						2	
						3	
						4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
						16	
						17	
						18	
						19	
						20	
						21	
						22	
						23	
						24	
						25	
						26	
						27	
						28	
						29	
						30	
						31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
						41	
						42	
						43	
						44	
						45	
						46	
						47	
						48	
						49	
						50	

Name of Respondent Midwest Natural Gas, Inc		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec 31, 2001	Year of Report Dec 31, 2001
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)				
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</p> <p>4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>				
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	Premium on Capital Stock, Common Stock	125,414	\$ 1,553,516	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTAL	125,414	\$ 1,553,516	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
--------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts.

Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes

which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
(d) Miscellaneous Paid-In-Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Reduction in Par Value of Capital Stock - Common Stock	\$ 4,445
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$ 4,445

Name of Respondent Midwest Natural Gas, Inc	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
DISCOUNT ON CAPITAL STOCK (Account 213)			
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.		ment giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.	
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1	None	0	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	TOTAL	0	
CAPITAL STOCK EXPENSE (Account 214)			
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.		giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.	
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1	None	0	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	TOTAL	0	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc			Dec 31, 2001

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> | <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	\$5,000,000 First Mortgage Bonds, 10.0%	December 1, 1991	November 1, 2006	\$ 2,540,493
2	Series A due November 1, 2006			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38	TOTAL			\$ 2,540,493

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.			Dec 31, 2001

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt To Associated Companies.

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(i)	
10.00%	\$ 271,486	N/A	N/A	N/A	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
	\$ 271,486	\$ -	\$ -		38

Name of Respondent Midwest Natural Gas, Inc	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec 31, 2001	Year of Report Dec 31, 2001
<p align="center">RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</p>			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p>		<p>2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>	
Line No.	Particulars (Details) (a)	Amount (b)	
1	Net Income for the Year (Page 117)	\$ 398,994	
2	Reconciling Items for the Year		
3			
4	Taxable Income Not Reported on Books		
5			
6			
7			
8			
9	Deductions Recorded on Books Not Deducted for Return		
10	Book Depreciation	616,620	
11	Federal Income Tax	127,600	
12	Bad Debt Expense Net	65,224	
13	Deferred Federal and Wisconsin Income Taxes	85,000	
14	Income Recorded on Books Not Included in Return	-	
15	Investment Tax Credit Adjustment	(1,633)	
16	Deferred Federal and Wisconsin Income Taxes		
17			
18			
19	Deductions on Return Not Charged Against Book Income		
20	Tax Depreciation	813,630	
21	Bad Debt Write-off	103,224	
22			
23			
24			
25			
26			
27	Federal Tax Net Income	\$ 374,951	
28	Show Computation of Tax:		
29			
30	374,951 X 34% = 127,600 Rounded		
31	Deferred Tax = 85,000		
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			

Name of Respondent Midwest Natural Gas, Inc.		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) Dec 31, 2001		Year of Report Dec 31, 2001	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, shown in column (g). Include in column (i) the average period over which the tax credits are amortized. Explain by footnote any correction adjustments to the account balance							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%						
3	4%						
4	7%						
5	10%	\$ 8,583		\$ -	411.4	\$ 1,633	
6							
7							
8	TOTAL	8,583	255.1	-	411.4	1,633	-
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	NON-UTILITY						
12		-		-		-	-
13							
14	TOTAL (ACCT. 255)	\$ 8,583		\$ -		\$ 1,633	\$ -
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

Name of Respondent		This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)				
Balance at End Year	Average Period of Allocation to Income	Adjustment Explanation		Line No.
(h)	(i)			
				1
				2
				3
				4
\$ 6,950	25 years			5
				6
6,950				7
				8
				9
				10
-				12
\$ 6,950				14
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42
				43
				44
				45
				46
				47
				48

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits. pay clauses of sales agreements, show the total amount on this page and report particulars (details) called for by page 267.
2. For any deferred credit being amortized, show period of amortization in column (a). Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in account 253 but not related to take-or-pay.
3. Minor items (less than \$100,000) may be grouped by classes.
4. For any undelivered gas obligations to customer under take-or-

Line No.	Description of Other Deferred Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits	Balance at End of Year (f)
			Contra Account (c)	Amount (e)		
1	Customer Refunds-Annual True Up	\$ 295,035	495	\$ 136,476	\$ -	\$ 158,559
2	Refund - Norther Natural Gas	85,086				85,086
3	Refund - Norther Natural Gas	60,912				60,912
4	Refund - Norther Natural Gas	7,458				7,458
5	Refund - Norther Natural Gas	2,685				2,685
6	Refund - Norther Natural Gas	552			-	552
7	Refund - Norther Natural Gas	129,166			-	129,166
8	Refund - Norther Natural Gas				19,866	19,866
9	Customer Refunds-Jan-to-Oct Rates		495	292,274		(292,274)
10						
11						
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25						-
26						-
27						-
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	\$ 580,894		\$ 428,750	\$ 19,866	\$ 172,010

Name of Respondent Midwest Natural Gas, Inc.		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	\$ -	\$ -	\$ -
9	Gas	NONE		
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	-	-	-
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of lines 8, 15 and 16)	\$ -	\$ -	\$ -
18	Classification of TOTAL	-		-
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			
NOTES				

Name of Respondent Midwest Natural Gas, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
-------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						-	1
						-	2
						-	3
						-	4
						-	5
						-	6
						-	7
\$ -	\$ -		\$ -			\$ -	8
						0	9
						-	10
						-	11
						-	12
						-	13
						-	14
-	-		-			-	15
						-	16
\$ -	\$ -		\$ -		\$ -	\$ -	17
						-	18
						-	19
						-	20
						-	21

Name of Respondent Midwest Natural Gas, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
-------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	--------------------------------

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	\$ 919,000	\$ 84,900	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	919,000	84,900	-
6	Other (Specify)			
7				
8				
9	TOTAL Acct. 282 (Enter Total of lines 5 thru 8)	\$ 919,000	\$ 84,900	\$ -
10	Classification of TOTAL			
11	Federal Income Tax	\$ 797,000	\$ 73,900	
12	State Income Tax	\$ 122,000	\$ 11,000	
13	Local Income Tax			

NOTES

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
\$ 100						\$ 1,004,000	1
						-	2
						-	3
						-	4
100	-		-		-	1,004,000	5
						-	6
						-	7
						-	8
\$ 100	\$ -		\$ -		\$ -	\$ 1,004,000	9
\$ 100						\$ 871,000	10
\$ -						\$ 133,000	11
							12
							13

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts in Account 283. 2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Enter Total of lines 2 thru 8)	\$ -	\$ -	\$ -
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Enter Total of lines 10 thru 16)	-	-	-
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9, 17 and 18)	\$ -	\$ -	\$ -
20	Classification of TOTAL			
21	Federal Income Tax			
22	State Income Tax			
23	Local Income Tax			

NOTES

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec 31, 2001

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below, explanations for pages 272 and 273. Include amounts relating to insignificant items listed under Other.
4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						-	2
						-	3
						-	4
						-	5
						-	6
						-	7
						-	8
\$ -	\$ -					\$ -	9
						-	10
						-	11
						-	12
						-	13
						-	14
						-	15
						-	16
-	-			-		-	17
						-	18
\$ -	\$ -		\$ -		\$ -	\$ -	19
							20
						\$ -	21
						\$ -	22
							23

Name of Respondent		This Report Is:		Date of Report	Year of Report
Midwest Natural Gas, Inc		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec 31, 2001
G					
<p>Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided.</p> <p>In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.</p>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	\$ -	\$ -	\$ -	
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)	-	-	-	
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)	-	-	-	
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (Transcribe from line 6)				
22	Customer Service and Informational (Line 7)				
23	Sales (Line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	-	-	-	
26	Gas				
27	Operation				
28	Production - Manufactured Gas		406	406	
29	Production - Natural Gas (Including Expl. and Dev.)				
30	Other Gas Supply		10,731	10,731	
31	Storage, LNG Terminating and Processing		-	-	
32	Transmission				
33	Distribution		118,839	118,839	
34	Customer Accounts	120,582	89,146	209,728	
35	Customer Service and Informational		3,241	3,241	
36	Sales		-	-	
37	Administrative and General	172,900	(56,686)	116,214	
38	TOTAL Operation (Total of lines 28 thru 37)	293,482	165,677	459,159	
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas	-	-	-	
42	Other Gas Supply	-	-	-	
43	Storage, LNG Terminating and Processing				
44	Transmission				
45	Distribution		40,021	40,021	
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)	\$ -	\$ 40,021	\$ 40,021	

Name of Respondent Midwest Natural Gas, Inc		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
DISTRIBUTION OF SALARIES AND WAGES (Continued)					d
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Gas (Continued)					
48	Total Operation and Maintenance				
49	Production - Manufactured Gas (Lines 28 and 40)	\$ -	\$ 406	\$	406
50	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	-	-		-
51	Other Gas Supply (Lines 30 and 42)	-	10,731		10,731
52	Storage, LNG Terminating and Processing (Lines 31 and 43)	-	-		-
53	Transmission (Lines 32 and 44)	-	-		-
54	Distribution (Lines 33 and 45)	-	158,860		158,860
55	Customer Accounts (Line 34)	120,582	89,146		209,728
56	Customer Service and Informational (Line 35)	-	3,241		3,241
57	Sales (Line 36)	-	-		-
58	Administrative and General (Lines 37 and 46)	172,900	(56,686)		116,214
59	TOTAL Operation and Maintenance (Total of lines 49 thru 58)	293,482	205,698		499,180
60	Other Utility Departments				-
61	Operation and Maintenance				-
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	293,482	205,698		499,180
63	Utility Plant				
64	Construction (By Utility Departments)				-
65	Electric Plant				-
66	Gas Plant	89,197	154,233		243,430
67	Other	-	-		-
68	TOTAL Construction (Total of lines 65 thru 67)	89,197	154,233		243,430
69	Plant Removal (By Utility Departments)				-
70	Electric Plant				-
71	Gas Plant				-
72	Other				-
73	TOTAL Plant Removal (Total of lines 70 thru 72)	-	-		-
74	Other Accounts (Specify):				
75	Lost and expense of merchandising, jobbing and contract work		493		493
76					-
77					-
78	Payroll Clearing Account	360,424	(360,424)		-
79					-
80					-
81					-
82					-
83					-
84					-
85					-
86					-
87					-
88					-
89					-
90					-
91					-
92					-
93					-
94					-
95	TOTAL Other Accounts	360,424	(359,931)		493
96	TOTAL SALARIES AND WAGES	\$ 743,103	\$ -	\$	743,103

RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing average common equity.

Description (a)		Thousands of Dollars	
		Common Equity (b)	Common Equity plus ITC (c)
Common Stock Outstanding		\$ 627	
Premium on Capital Stock	based on monthly	1,554	
Capital Stock Expense	averages if available	-	
Retained Earnings		3,773	
Deferred Investment Tax Credit (Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission)			
Other (Specify):			
Reduction in Par or State Value of Capital Stock		4	
Total Average Common Stock Equity plus Deferred Investment Credit (sum of lines 14 thru 25)		5,958	
Add:			
Net Income		399	
Other (Specify):			
Less:			
Preferred Dividends			
Other (Specify): (If Form PSC-AF6 is filed with the Commission, net income must be reduced by that portion of net income representing debt cost of deferred investment tax credit as shown on the form.)			
Adjusted Net Income		\$ 399	
Percent return (line 43 divided by line 27 to the nearest hundredth of a percent)		6.70%	

May not cross-check due to rounding.

RETURN ON RATE BASE COMPUTATION

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing the rate base.

Thousands of Dollars

Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service		\$ 17,401		\$ 17,401
Allocation of Common Plant				-
Completed Construction Not Classified				-
Nuclear Fuel				-
Materials and Supplies		126	-	126
Other (Specify):				-
Less Average:				
Reserve for Depreciation		6,362		6,362
Amortization Reserves				-
Customer Advances for Construction			-	-
Contribution in Aid of Construction				-
Other (Specify):				-
Average Net Rate Base	\$ -	\$ 11,165	\$ -	\$ 11,165
RETURN				
Total Operating Income		\$ 765		\$ 765
Less: (Specify):				-
Adjusted Operating Income	\$ -	\$ 765	\$ -	\$ 765
Adjusted Operating Income As A Percent Of Average Net Rate Base (Rounded To Nearest Hundredth of a Percent)	0.00%	6.85%	0.00%	6.85%
REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT				
Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin				
Description (a)	This Year (b)			
Operating Revenues	\$ 13,353,202			
Less: Out-of-state operating revenues				
Less: In-state interdepartmental sales				
Less: Current year write-offs of uncollectible accounts Wisconsin utility customers only	103224			
Plus: Current year collection of Wisconsin utility customer accounts previously written off	4,052			
Other				
Revenues subject to Wisconsin remainder assessment	\$ 13,254,030			

May not cross-check due to rounding.

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

Project Description (a)	DIRECT CHARGES			
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
Main Line Additions	40,435	105,116	310,216	(26,759)
Service Line Additions	67,716	37,081	123,975	23,566
Total	\$ 108,151	\$ 142,197	\$ 434,191	\$ (3,193)
% Of Total Direct Charges				

COMPLETED CONSTRUCTION OVERHEADS

Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

Project Description (a)	DIRECT CHARGES			
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
Main Line Additions	40,435	105,116	310,216	(26,759)
Service Line Additions	67,716	37,081	123,975	23,566
Total	\$ 108,151	\$ 142,197	\$ 434,191	\$ (3,193)
% Of Total Direct Charges				

May not cross-check due to rounding.

CONSTRUCTION OVERHEADS (Continued)

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

	OVERHEADS				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
	-		\$ -		\$ -
429,008	660	40,516	-	6,409	476,593
252,338	-	79,532		11,164	343,034
\$ 681,346	\$ 660	\$ 120,048	\$ -	\$ 17,573	\$ 819,627
	0.10%	17.62%	0.00%	2.58%	

COMPLETED CONSTRUCTION OVERHEADS (Continued)

Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

	OVERHEADS				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
429,008	660	40,516		6,409	476,593
252,338	0	79,532		11,164	343,034
\$681,346	\$660	\$120,048	\$0	\$17,573	\$819,627
	0.10%	17.62%	0.00%	2.58%	

May not cross-check due to rounding.

INVESTMENTS AND FUNDS (ACCTS. 123-128, incl.)

1. Report, with separate subheadings for each account the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Project Description (a)	Interest or Dividend Rate (b)	Par Value per Share (c)	No. of Shares or Principal Amount (d)	Book Cost End Of Year (e)
Kickapoo Investments, Inc	None	\$ 100	5 shares	\$ 750
Total				\$ 750

May not cross-check due to rounding.

ACCOUNTS RECEIVABLE (Accts. 142-143)

Particulars (a)	Amount End Of Year (b)
Customer accounts receivable (142):	
Electric department	
Gas department	\$ 172,519
Water department	
Other -	
Total utility service	172,519
Merchandising, jobbing and contract work	86,321
Total (Acct. 142)	\$ 258,840
Other accounts receivable (143):	
Officers and employees	
Subscriptions to capital stock	
All other (List separately only the large or unusual items):	
Finance Program	3,271
	-
	\$ 3,271

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)

Particulars (a)	Electric Utility Customers (b)	Gas Utility Customers (c)	Other Customers (d)	Total Utility Customers (e)
Balance first of year	\$ -	\$ 50,000		\$ 50,000
Add: Provision for uncollectibles during year		61,172		61,172
Collection of accounts written off		4,052		4,052
other credits (explain):				-
Total credits	-	65,224	-	65,224
Less: Accounts written off		103,224		103,224
other debits (explain):				-
Total debits	-	103,224	-	103,224
Balance end of year	\$ -	\$ 12,000	\$ -	\$ 12,000

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144) (cont.)

Particulars (a)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)
Balance first of year	\$ 50,000	\$ -		\$ 50,000
Add: Provision for uncollectibles during year	61,172			61,172
Collection of accounts written off	4,052		-	4,052
other credits (explain):	-			-
Total credits	65,224	-	-	65,224
Less: Accounts written off	103,224			103,224
other debits (explain):	-			-
Total debits	103,224	-	-	103,224
Balance end of year	\$ 12,000	\$ -	\$ -	\$ 12,000
Loss on Wisconsin utility accounts:				
Accounts written off				\$ 103,224
Collection of such accounts previously written off				4,052
Net loss				\$ 99,172

Notes to explain "other" on lines 12, 15, 27, and 30 above:

RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)

Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable		
Amount end of year		
Name of Company (a)	Notes Receivable (Acct. 145) (b)	Accts Receivable (Acct. 146) (c)
None		
TOTAL		\$ -

PREPAYMENTS (ACCT. 165)

Class of prepayments (a)	Balance end of year (b)
Prepaid Insurance	16,637
Prepaid Rents	100
Prepaid Taxes (262-263)	127,176
	\$ 143,913

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (ACCT. 174)

Minor items may be grouped by classes, showing number of such items.	
Description of Assets (a)	Balance end of year (b)
None	
	\$ -

May not cross-check due to rounding.

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium.

Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.

Debt to which related
(a)

Unamortized debt discount and expense (181):

Unamortized Bond Expense (Straight-line over 15years)

Total

Unamortized premium on debt (251):

None

Total

May not cross-check due to rounding.

AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181,251)

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium.

Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.

Discount and expense or (net premium) balance first of year (b)	Charges during year (c)	Credits during year (d)	Balance end of year (e)
\$ 14,119	\$ -	\$ 2,420	\$ 11,699
\$ 14,119	\$ -	\$ 2,420	\$ 11,699
			\$ -
			-
			-
			-
			-
			-
			-
			-
None	None	None	None

May not cross-check due to rounding.

NOTES PAYABLE (Acct. 231)

Name of payee and purpose for which issued (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance end of year (e)
Total				\$ -

May not cross-check due to rounding.

PAYABLES TO ASSOCIATED COMPANIES (Acct. 233-234)

Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.

Name of Company (a)	Amounts at end of year	
	Notes Payable (Acct. 233) (b)	Accts Payable (Acct. 234) (c)
Midwest Bottle Gas Company	\$ 1,608,000	\$ 74,142
TOTAL	\$ 1,608,000	\$ 74,142

INTEREST ACCRUED (Acct. 237)

Class of debt (a)	Balance end of year (b)
Unsecured Notes:	
Bonds	42,342
Customer Deposits	16,043
Other	
	\$ 58,385

MISC. CURRENT AND ACCRUED LIABILITIES (Acct. 242)

Minor items may be grouped by classes.	
Description (a)	Balance end of year (b)
Security Deposit on Rental Unit	\$ -
Intercompany Billing Adjustment	338
Customer Adjusted Bill Refunds	-
Customer Loan Adjustments and Refunds	-
	\$ 338

May not cross-check due to rounding.

DISTRIBUTION OF TAXES TO ACCOUNTS

Explain basis for allocation if used.

If the total does not equal taxes accrued, include a reconciling schedule.

Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Un- employment Tax (e)
Accts. 408.1 and 409.1:				
Electric				
Gas	\$ 115,615	\$ 30,800	\$ 127,733	\$ 45,460
Water				
Heating				
Accts. 408.2 and 409.2	-	-	100	32
Acct. 409.3	-	-	-	-
Clearing accounts	-	-	-	-
Construction	-	-	-	-
Other (specify):				
Franchises & Consents	-	-	-	-
Meters	-	-	-	998
Construction work in progress	-	-	-	17,392
Land & Land Rights	-	-	-	-
House Regulators	-	-	-	-
Meas & Reg Stat Equip-city Gate				96
Total	\$ 115,615	\$ 30,800	\$ 127,833	\$ 63,978

Notes and explanations regarding tax distribution:

May not cross-check due to rounding.

DISTRIBUTION OF TAXES TO ACCOUNTS

Explain basis for allocation if used.

If the total does not equal taxes accrued, include a reconciling schedule.

PSC Remainder Assessment (f)	Local Property Tax (g)	State and Local Taxes Other Than Wisconsin (h)	Other Taxes (i)	Total (j)
\$ 19,382	\$ -	\$ -	\$ -	\$ 338,990
-	-	-	-	132
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	998
-	-	-	-	17,392
-	-	-	-	-
-	-	-	-	96
Total \$ 19,382	\$ -	\$ -	\$ -	\$ 357,608

Notes and explanations regarding tax distribution:

May not cross-check due to rounding.

INTEREST AND DIVIDEND INCOME (Acct. 419)

Security or account on which received (a)	Interest or Dividend Rate (b)	Amount (c)
(list items greater than \$10,000 separately, others may be grouped):		
Finance Program and Miscellaneous	Variable	363
Total interest and dividends		\$ 363
Expenses applicable to above (as listed hereunder):		
None		
Total expenses		\$ -
Interest and dividend income, before taxes		\$ 363

May not cross-check due to rounding.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Description of item (a)	Amount (b)
Acct. 923--OUTSIDE SERVICES EMPLOYED--State total cost, nature of service, and name of each person who was paid for services includible in this account, \$10,000 or more in case of Class B utilities and \$25,000 or more in case of Class A utilities.	
Miscellaneous	
Audit Service - Wipfli Ullrich Bertelson CPA'S	5,505
Other - Navigant Consulting Group	\$ 5,666
Legal Fees - North Central Trust	8,609
- Boardman Shur Curry & Field LLP	1,000
- McCarthy Sweeny & Harkaway PC	91,932
Consulting Fees - Kallberg Consulting	7,095
	10,329
	-
	-
Amount Capitalized	
Total	\$ 130,136
Acct. 924--PROPERTY INSURANCE--List hereunder major classes of expenses and also state extent to which utility is self-insured against insurable risks to its property:	
Premiums for insurance	
Dividends received from insurance companies--cr.	\$ 13,237
Amounts credited to Acct. 261, Property Insurance Reserve	
Other expenses (list major classes):	
Total	\$ 13,237
Acct. 925--INJURIES AND DAMAGES--List hereunder major classes of expense. Also, state extent to which utility is self-insured against risks of injuries and damages to employees or to others:	
Premiums for insurance	
Dividends received from insurance companies--cr.	\$ 10,734
Amounts credited to Acct. 228, Injuries and Damages reserves	
Expenses of investigating and adjusting claims	
Cost of safety and accident-prevention activities	
Other expenses (list major classes):	
Total	\$ 10,734

May not cross-check due to rounding.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)	
Description of item (a)	Amount (b)
Acct. 926--EMPLOYEE PENSIONS AND BENEFITS--Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926	
Pension accruals or payments to pension fund	\$ 1,647
Pension payments under unfunded basis	
Employees benefits (life, health, accident & hospital insur. etc.)	17,134
Expense of educational and recreational activities for employees	596
Other expenses (list major items)	1,676
Employee Benefits Related to Account 416	(15)
Total	\$ 21,038
Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES	
Industry association dues	
Nuclear power research expenses	
Other experimental and general research expenses	
Expenses of corporate organization and of servicing outstanding securities of utility	
Directors fees and expenses	
Other expenses (list major items):	198
Other	
Total	\$ 198
Acct. 922--ADMINISTRATIVE EXPENSES TRANSFERRED--Cr.--Explain basis of computation of credit in this account.	
Total	\$ -

May not cross-check due to rounding.

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service					
Description (Use both title and account number) (a)	Additions during year (b)	Retirements during year (c)	Adjustments dr. or (cr.) (d)	Balance end of year	
				Total (e)	Located in Wis (f)
Intangible plt-common Organization					
Total intangible	\$ -	\$ -	\$ -	\$ -	\$ -
General plant Land & land rights (389) Structures & improv (390) Off furn & fixt (391) Transportation equip (392) Stores equip (393) Tools, shop & gar (394) Laboratory (395) Power operated (396) Communication (397) Miscellaneous (398) Other (399)					
Total general plant	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant end of year (b)	Accumulated deprec. end of year (c)	Depreciation accruals (d)
Electric			
Gas			
Water			
Steam Heating			
Total	\$ -	\$ -	\$ -

May not cross-check due to rounding.

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (Cont.)

Accumulated provision for depreciation							
Straight line accruals		Additional accruals (i)	Book cost of plant retired (j)	Cost of removal (k)	Salvage (l)	Other additions or (deductions) (m)	Balance end of year (n)
Rate (g)	Amount (h)						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

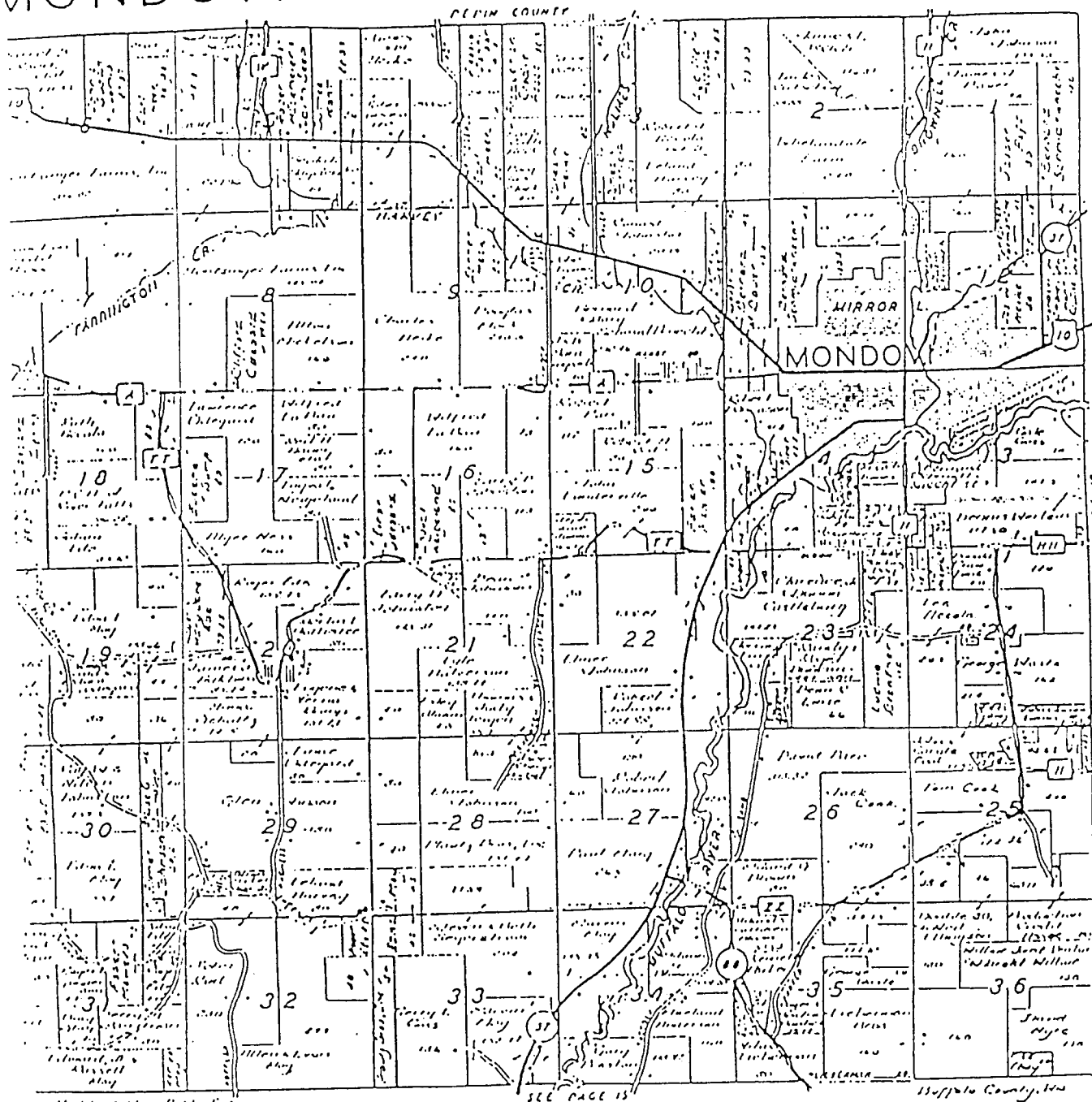
Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.

May not cross-check due to rounding.

NAMES OF CITIES, VILLAGES, AND TOWNS				1
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR				2
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company.				3
(CLASS A & B)				4
Location	Customers end of year	Location	Customers end of year	5
(a)	(b)	(a)	(b)	6
CITIES		TOWNS		7
Buffalo County		Buffalo County		8
Mondovi	1080	Glencoe	4	9
Trempealeau County		Mondovi	25	10
Arcadia	939	Naples	2	11
Galesville	462	La Crosse County		12
Independence	559	Greenfield	304	13
Whitehall	617	Hamilton	144	14
Vernon County		Holland	515	15
Westby	850	Onalaska	106	16
CITIES TOTAL	4507	Washington	4	17
VILLAGES		Monroe County		18
Richland County		Portland	12	19
Viola	154	Polk County		20
St. Croix County		Farmington	95	21
Roberts	256	St. Croix County		22
Somerset	460	Hudson	324	23
Trempealeau County		Somerset	202	24
Eleva	252	St. Joseph	897	25
Ettrick	176	Warren	227	26
Strum	334	Trempealeau County		27
Trempealeau	578	Albion	19	28
Vernon County		Arcadia	82	29
Coon Valley	340	Burnside	43	30
La Farge	387	Caledonia	165	31
Viola	168	Ettrick	26	32
Monroe County		Gale	163	33
Cashton	4	Hale	23	34
VILLAGES TOTAL	3109	Lincoln	178	35
		Pigeon	43	36
		Trempealeau	423	37
		Unity	18	38
		Vernon County		39
		Christiana	44	40
		Coon	1	41
		Kickapoo	3	42
		Stark	0	43
		Viroqua	80	44
		TOWNS TOTAL	4172	45
		COMPANY TOTAL	11788	46


MONDOVI

T. 24 N.-R. 11 W.



VALUE
CENTERS, INC.
dba
MAILUM'S
PHARMACY

116 South Eau Claire Street
Mondovi, Wisconsin 54455


MONDOVI
Insurance Agency
Farm • Home • Auto • Health • Life
SCOTT WEISS
HOPE WEBER
Business: (715) 926-3441
Evenings: (715) 926-3626
103 South Eau Claire Street
Mondovi, Wisconsin 54455

MONDOVI
SUPER VALU

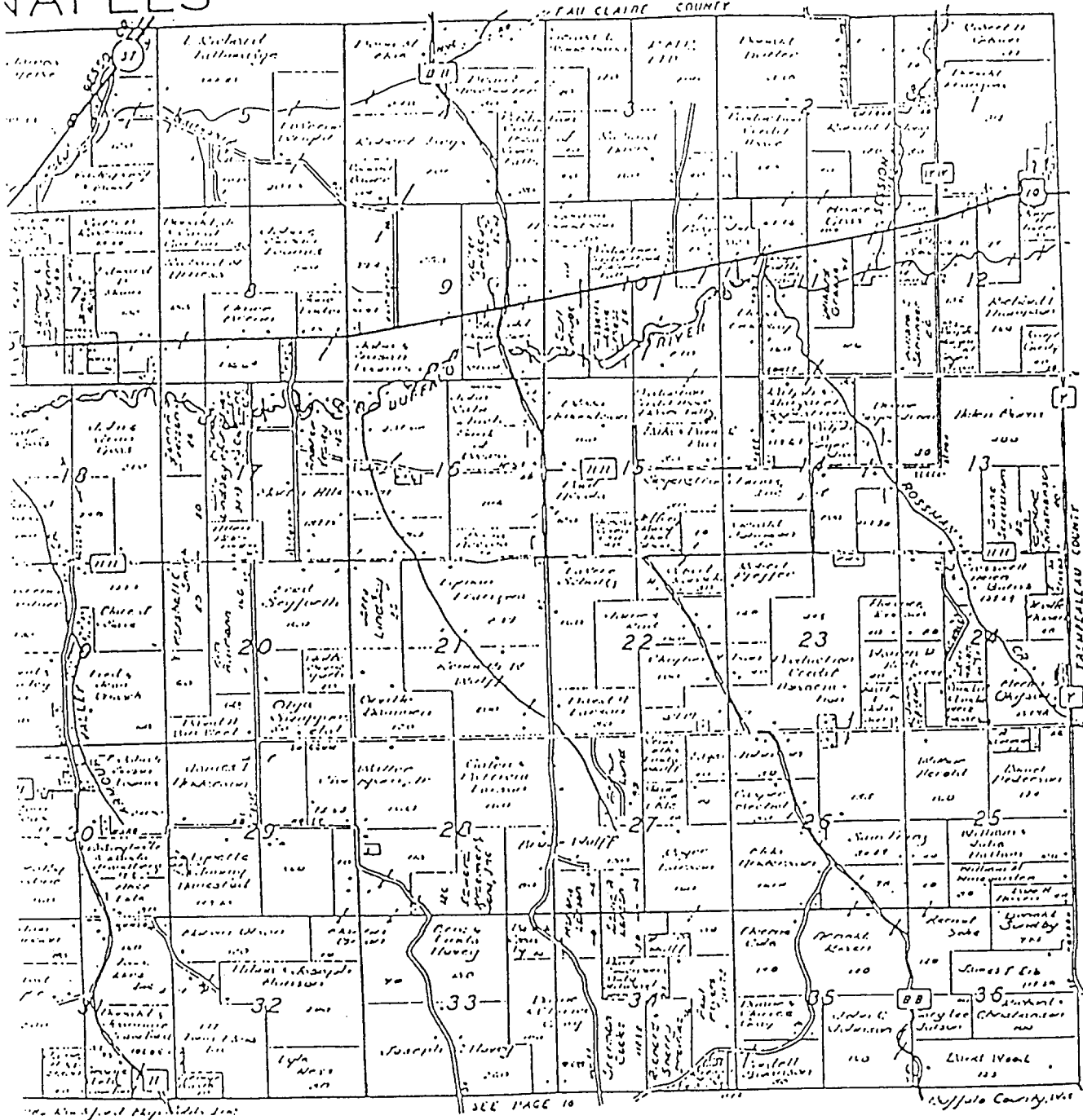
DURAND FEDERAL

DF

SAVINGS & LOAN
(715) 926-4263
703 East Main
Mondovi, Wisconsin 54455

JAPLES

T.24N.-R.10W.



LOOMIS LIVESTOCK, INC.

Western Dairy & Livestock
Cattle & Equipment
JOHN & SUE ANN LOOMIS

(715) 926-5231

(715) 926-3249

Route 1, Box 19

Adams, Wisconsin

54733



- Calfing
- Dairying
- Breeding

VALLEY
SUPPER
CLUB

MONDOVI,
WISCONSIN

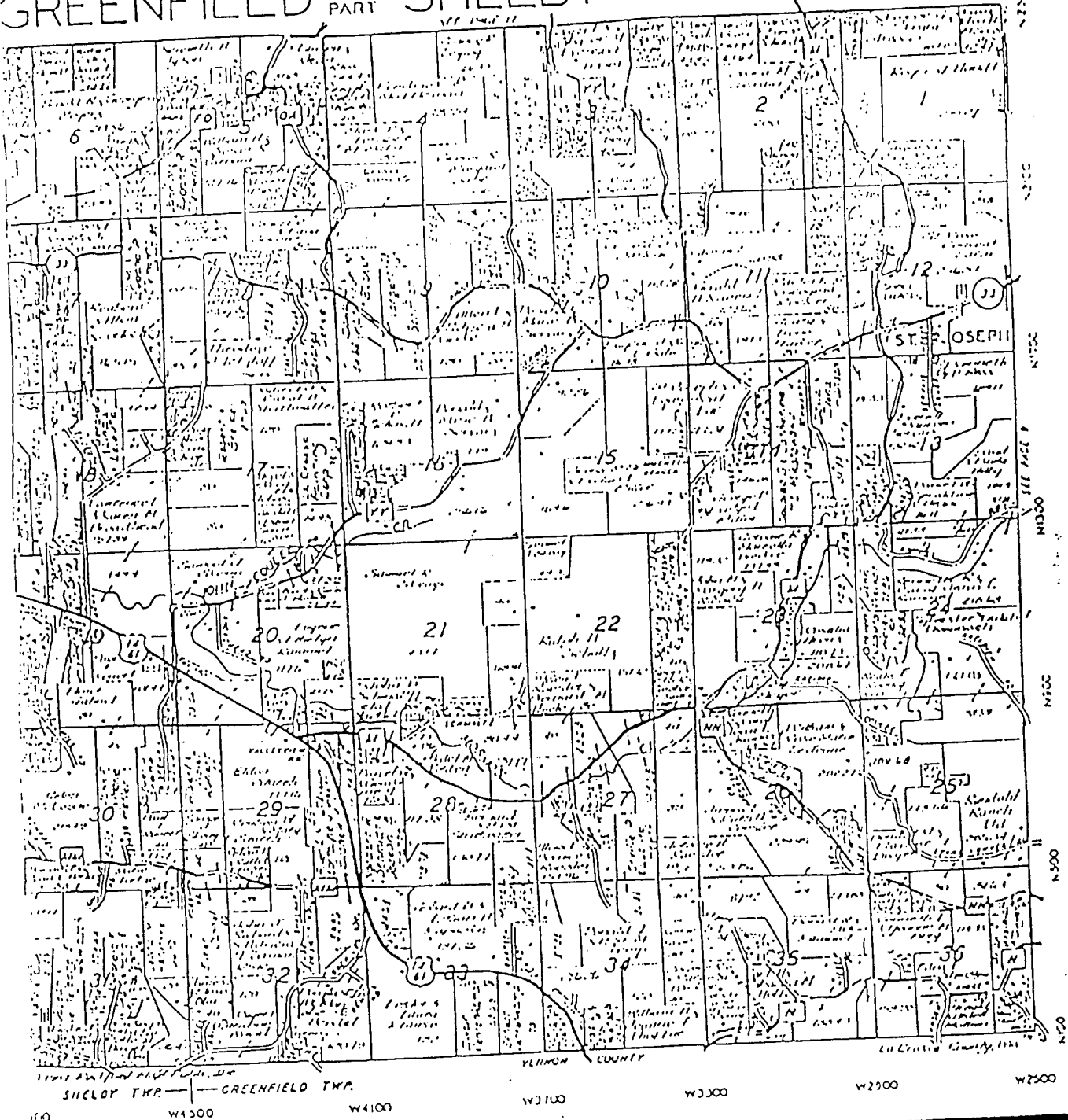


UNITED NATIONAL
REAL ESTATE

Howard & Jack Kins
(715) 926-5553

GREENFIELD EAST PART SHELBY T.15N.-R.6W.

11



**NATIONAL
GUARDIAN**

Life Insurance Company

BOB PITTMAN, C.L.U.

Insurance Agency

Quality Life Insurance, Pensions and
Disability Income Protection Since 1909.
Professionally Sold and Served.
Career Opportunities Available

1111 Monona Center Road
LaCrosse, Wisconsin

788-7108

Local Agent - National Guardian

Nick's Countryside Inn

Rural Route 1

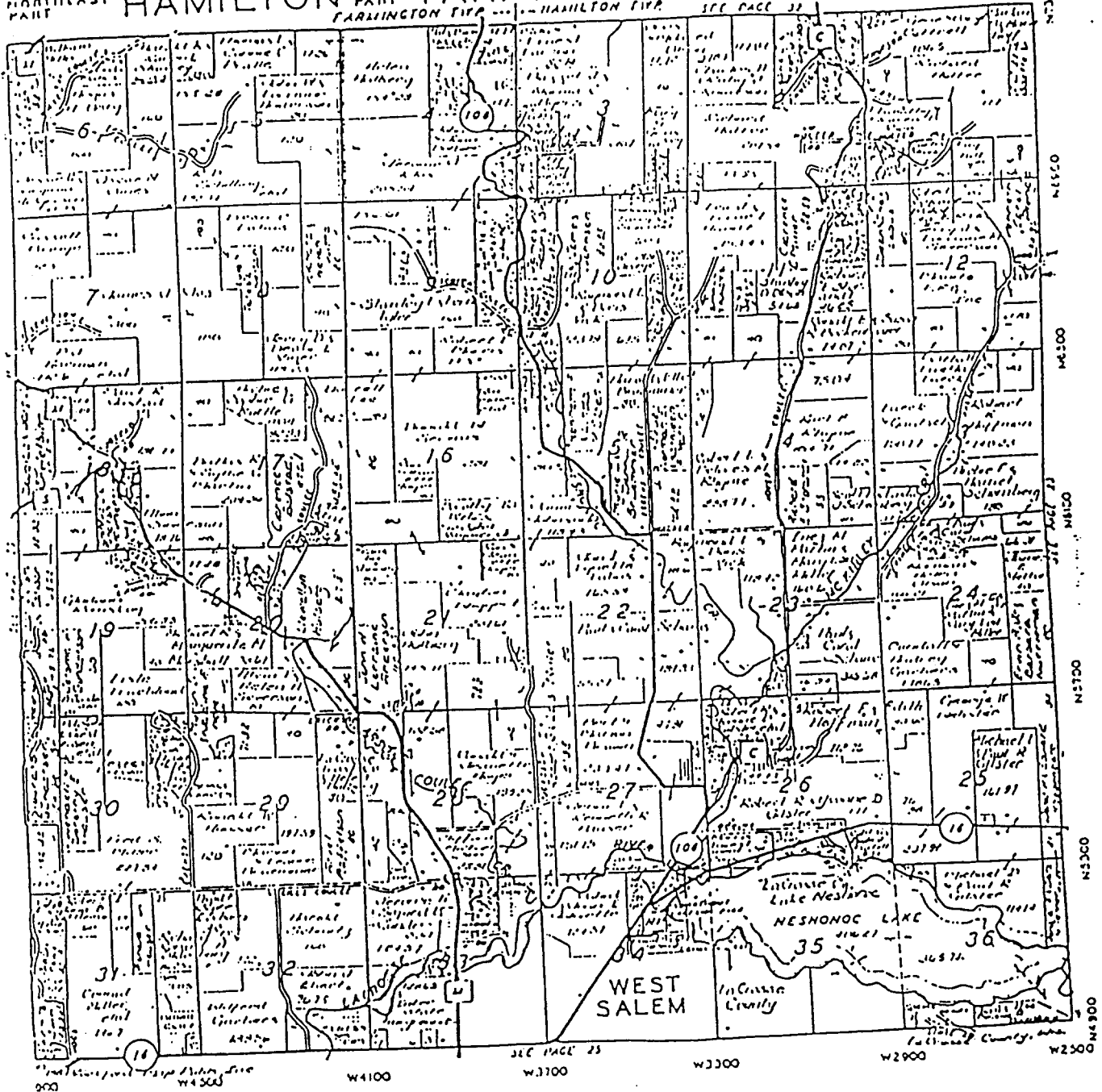
LaCrosse, Wisconsin 54601

788-3969

Hot Lunches
11:00 a.m. to 2:00 p.m.

Evenings
4:00 p.m. to 11:00 p.m.

NORTHEAST PAINT
HAMILTON SOUTH PAINT
FARMINGTON TYP. HAMILTON TYP. SEE PAGE 32
T. 17 N.-R. 6 W.



**CURLY'S
Chevrolet**

Highway 16
WEST SALEM

786-0400



Phone: (608) 786-0890
400 brick road
west salem, wi 54669

Farm & Commercial
Buildings

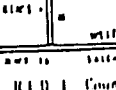
Salon Auto Body
"OVER 13 YEARS OF EXPERIENCE"



- Body & Fender Repair
- Insurance Work Welcomed
- Expert Refinishing
- Domestic & Foreign Cars

KEN KOOPMANN
Owner

786-1410



WISCONSIN
COUNTY TRUNK RD. - West Salem

**SALEM FLORAL
& GIFTS**

Featuring Hallmark Cards
and Gifts
and Russell Stover Candy

WEST SALEM
786-2390

CAT
HART
NORTHWEST
PART

ONALASKA

HAMILTON

SOUTHEAST
PART

HOLLAND

T.17N.-R.7W.



Northern
Wholesale
Veterinary
Supply, Inc.

1570 North Frontage Road
Onalaska, Wisconsin 54650

Phone: 783-0300
Open Daily 8:00 am to 5:00 pm

Balduzzi's MIDWAY LUMBER

Custom Woodworking • Lumber & Millwork
Decks & Additions • Complete Planning Service

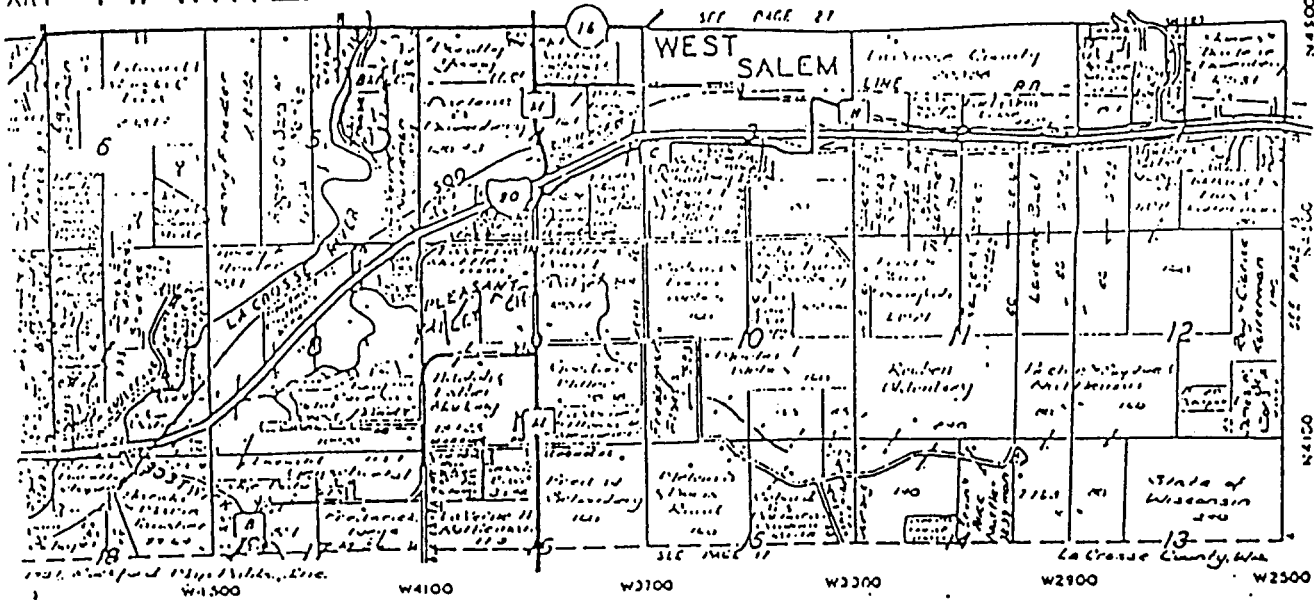
(608) 783-3329

W7045 Lumber Place
Onalaska, Wisconsin 54650

Courtesy of
Alvin "Wimpy"
Miller
Auctioneer

Route 2
Holmen, Wisconsin

Phone: 526-3716



Kwik Trip
satisfies the
"URGE"



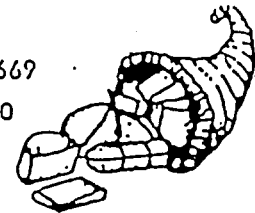
TSM

TRI-STATE
MILK
COOPERATIVE

650 Commerce Drive
West Salem, Wisconsin 54669

PHONE: (608) 786-2660

MODERN MILK
MARKETING



**BANGOR
DRUG**

Phone:
486-2841

GILBERTSON
Milk Handling



Golden
Guernsey
Dairy

HARLEY GILBERTSON
West Salem, Wisconsin

WESTVIEW

DOWNTOWN
WEST SALEM

786-1336

Nightly Specials

OPEN
EVERY NIGHT

☐ (608) 786-0417 ☐

**WEST SALEM
TRUCKING**

Ken Hauser

R.R. 2
West Salem, Wisconsin

Grain & Livestock
Trucking
Semi or Straight Trucks

**WEST SALEM
PHARMACY**

CONSULTANTS IN HEALTH

Phone: 786-0210

126 South Leonard Street
West Salem, Wisconsin 54669

**KROME'S
BAR**

163 South Leonard
WEST SALEM
WISCONSIN 54669

*Nick
Quinn*

REAL ESTATE SALES
and APPRAISALS

123 East Hamilton Street
West Salem

786-1794

Refrigeration & Air Conditioning
MC. DOC

Heating & Ventilation
Residential & Commercial
Holand Ostrem

24 Hour Answering: 782-2885
or Office: 786-1160

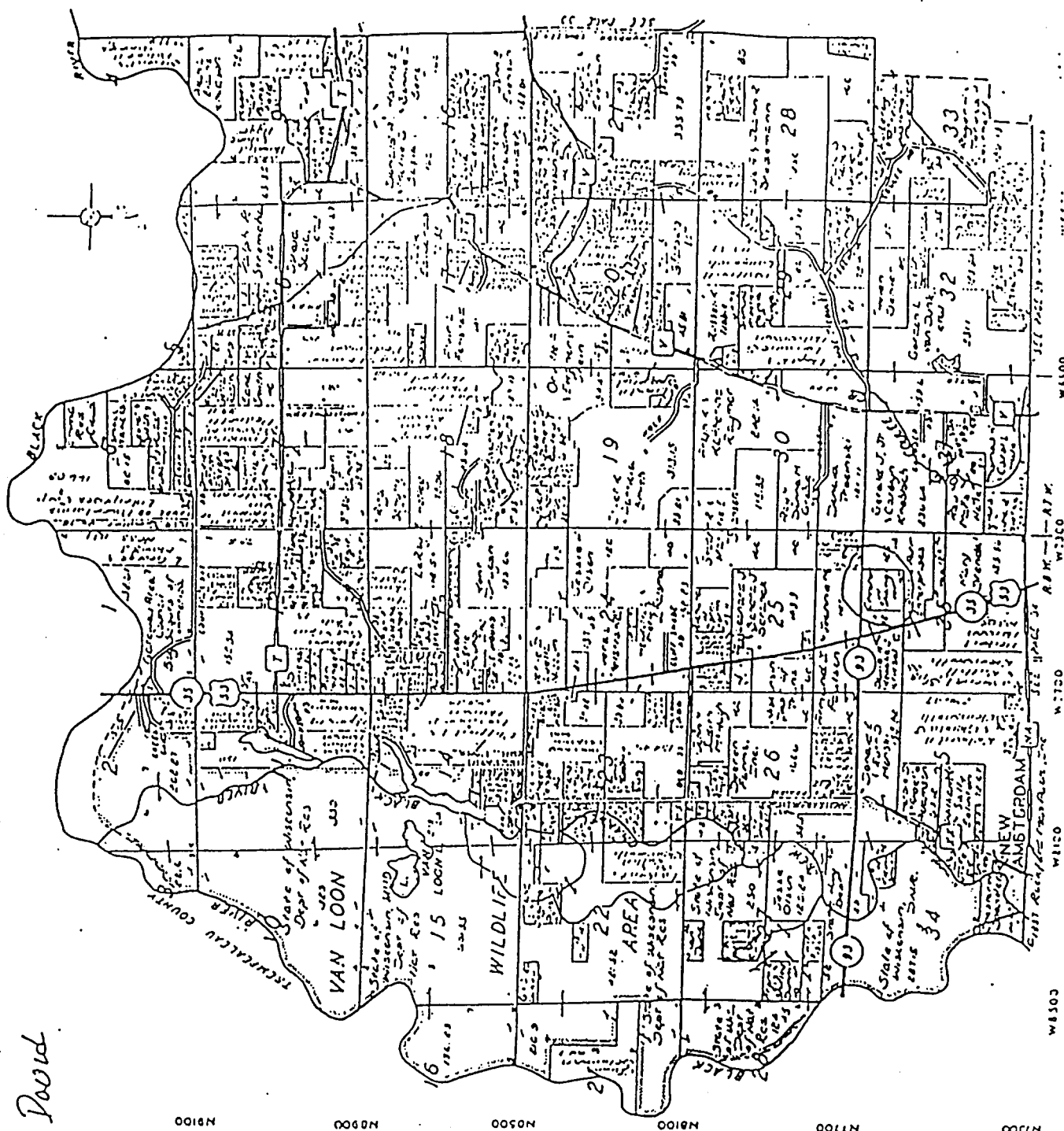
WEST SALEM APPLIANCE
Highway 16

West Salem, Wisconsin 54669

T.18N.-R.8-7W.

NORTH
PART
HOLLAND

David



OLSON'S LP GAS INC.

FERTILIZER
Bulk or Bags
NH₃ Anhydrous Ammonia
82% Nitrogen



30 Years of Custom Mix, Application

PHONE: (608) 989-2533

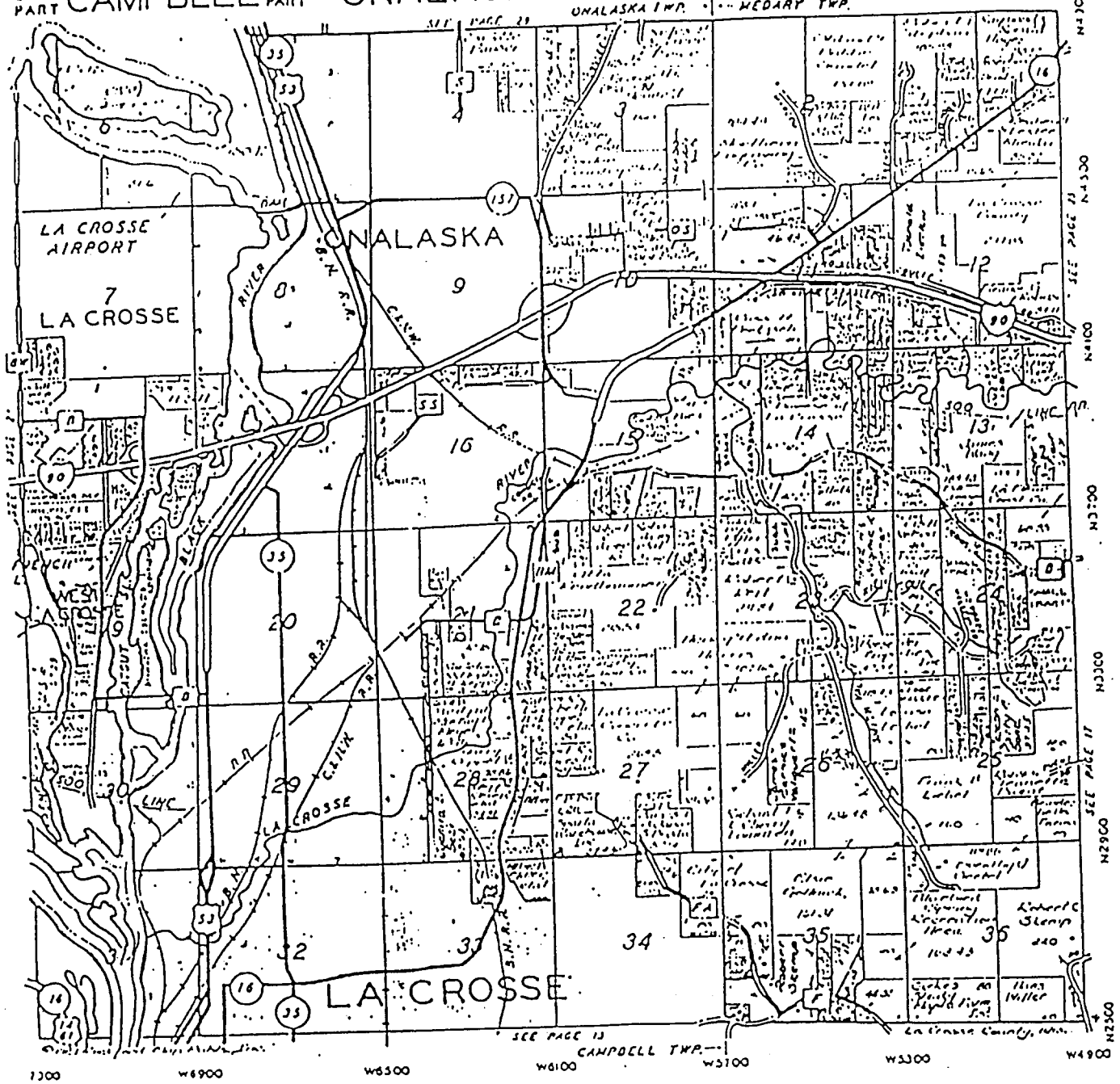
CLAIR, WISCONSIN 54616

SHARE YOUR SKILLS
BE A LEADER!



MEDARY EAST PART CAMPBELL SOUTH PART ONALASKA

T.16N.-R.7W.



COMMUNITY CAMERA & TV

506 Main - LaCrosse
"SINCE 1948"
BOY! DO WE HAVE TV'S,
VIDEO RECORDERS &
COMPUTERS IN OUR
DOWNSTAIRS DISPLAY

IF WE SOLD IT -
WE MAKE IT WORK
PHONE: 782-1565

GOLDBECK TOWING

N3070 Smith Valley Road
LaCrosse, Wisconsin 54601

784-7675

24 HOUR TOWING
Heavy or Light Duty

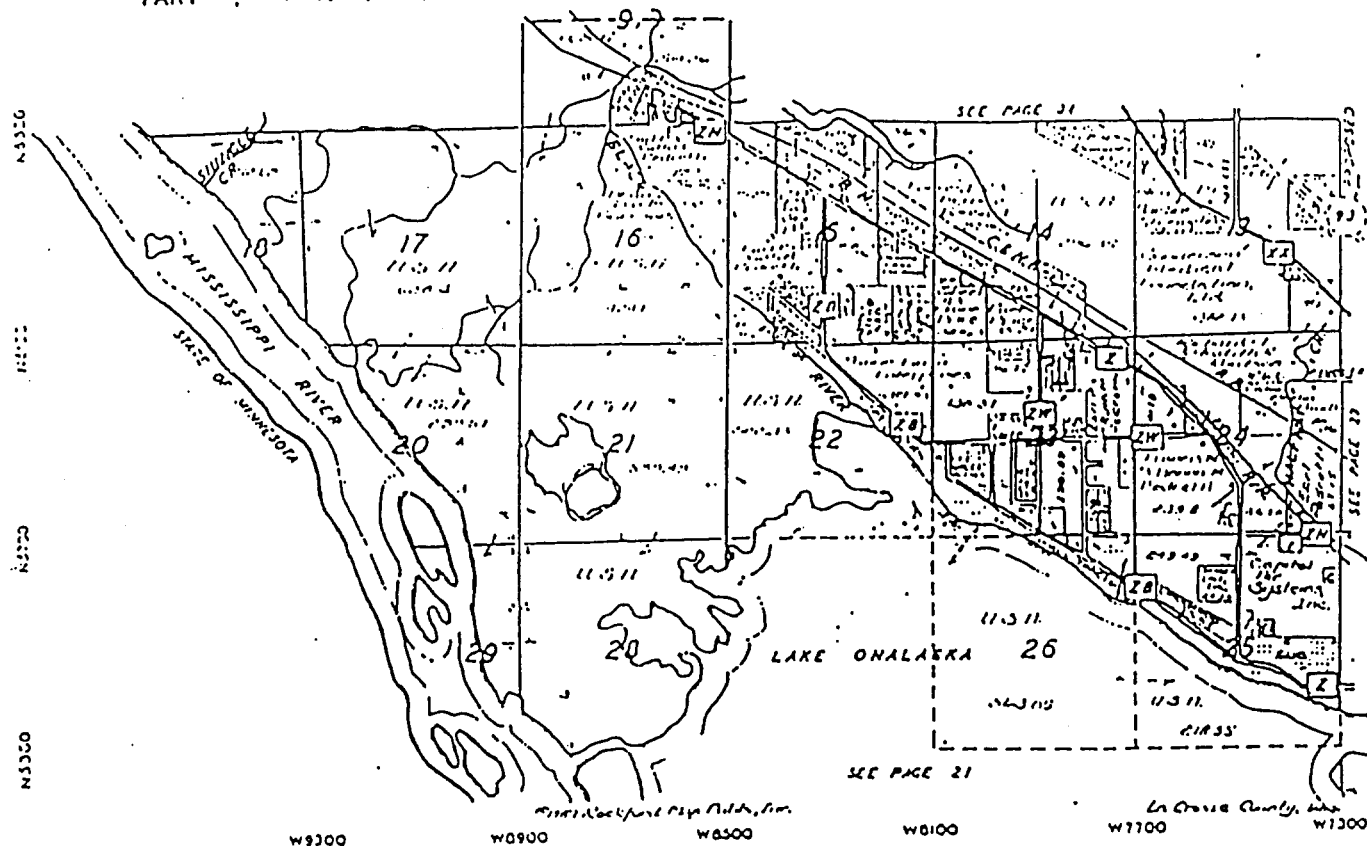
BANK OF ONALASKA

BIG ENOUGH TO SERVE YOU
SMALL ENOUGH TO CARE

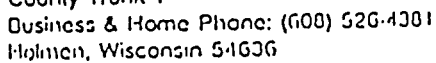
PHONE:
783-1511



T.17N.-R.8W.



Kent Feeds, Blue Ribbon & Olds Seeds



METALLICS, INC.

Onalaska, Wisconsin

580 Commerce Street • West Salem, Wisconsin 54669
• (608) 786-0230 •

"Quality at a Price You Can Afford"
29 Jefferson Street • West Salem
706-1675 or 706-1666

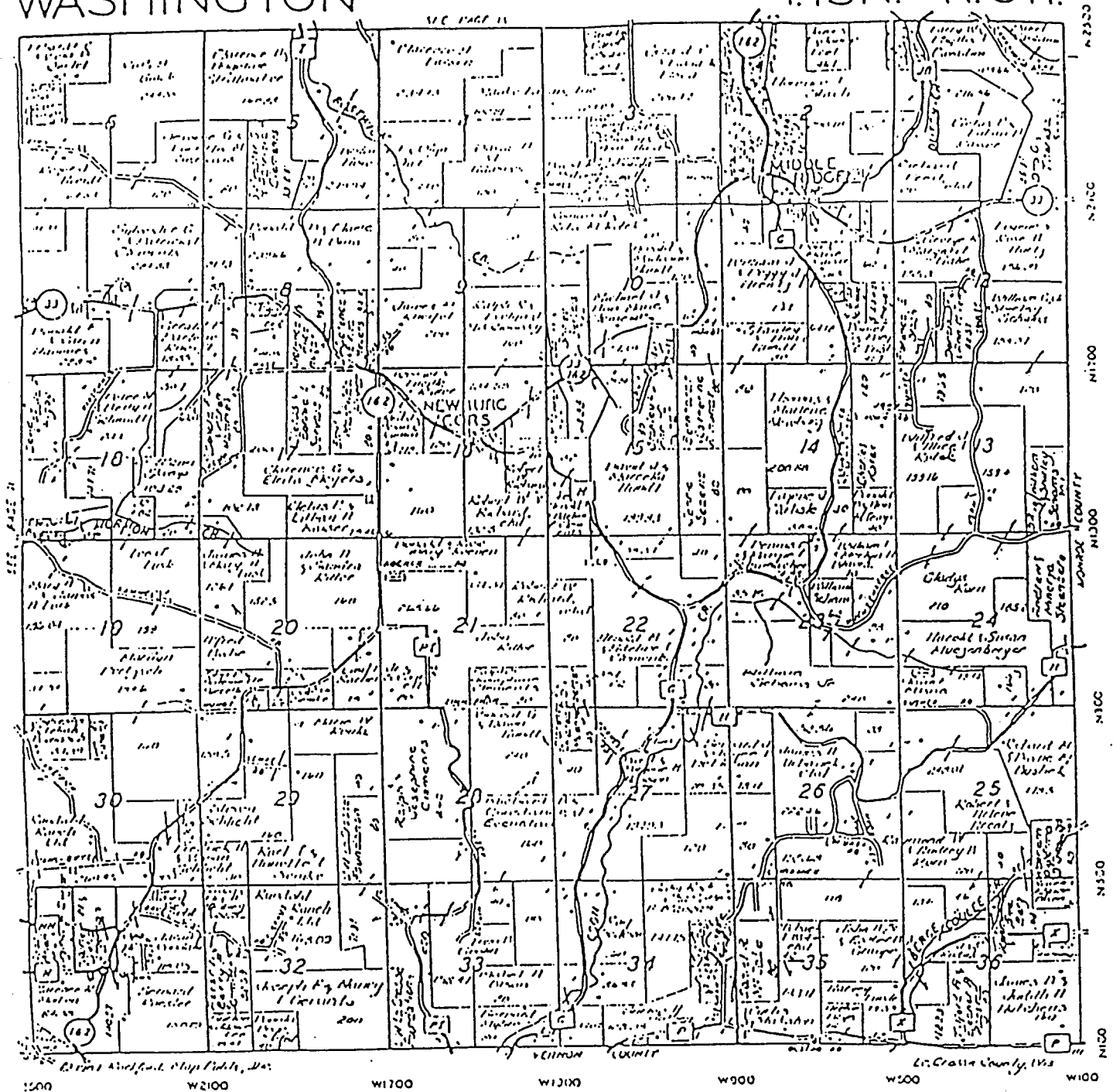
IT'S A HORSE OF COURSE
LaCrosse
County
4-H Horse
Project



Pressure Horses, Ponies &
Draft Horses
Horseless Horse, Hipoty, Horse Bowl
Judging, Posters, Photography &
(Clothing (Rider & Horse))
Contact the 4-H Extension Office
For More Information: 783-9593

WASHINGTON

T.15N.-R.5W.



FS

GREAT RIVERS FS
COOPERATIVE

Green Valley Wisconsin - 472 3173
 Viroqua, Wisconsin - 472 7491
 Ladsmann, Wisconsin - 472 4114
 Westley, Wisconsin - 472 4117
 Franco du Chene, Wisconsin - 276 8221
 Coyle Mills, Wisconsin - 725 4622
 Viroqua Station - 472 2131
 Green Valley Station - 472 3170

LA CROISSIE:
FLORAL

Flowers and
Plants For All
Occasions

784-7500

2900 Florol Lane
LaCrosse, Wisconsin



Associated Milk
Producers, Inc.

NORTH CENTRAL REGION

Dairy Farmers United
You Are Invited To Join!

Blair, Wisconsin - PHONE: (608) 989-2538

T.15N.-R.4W.³⁵



FOX

10 Miles East of InCrosse on Highway 33

Industrial Division:
(608) 788-1025



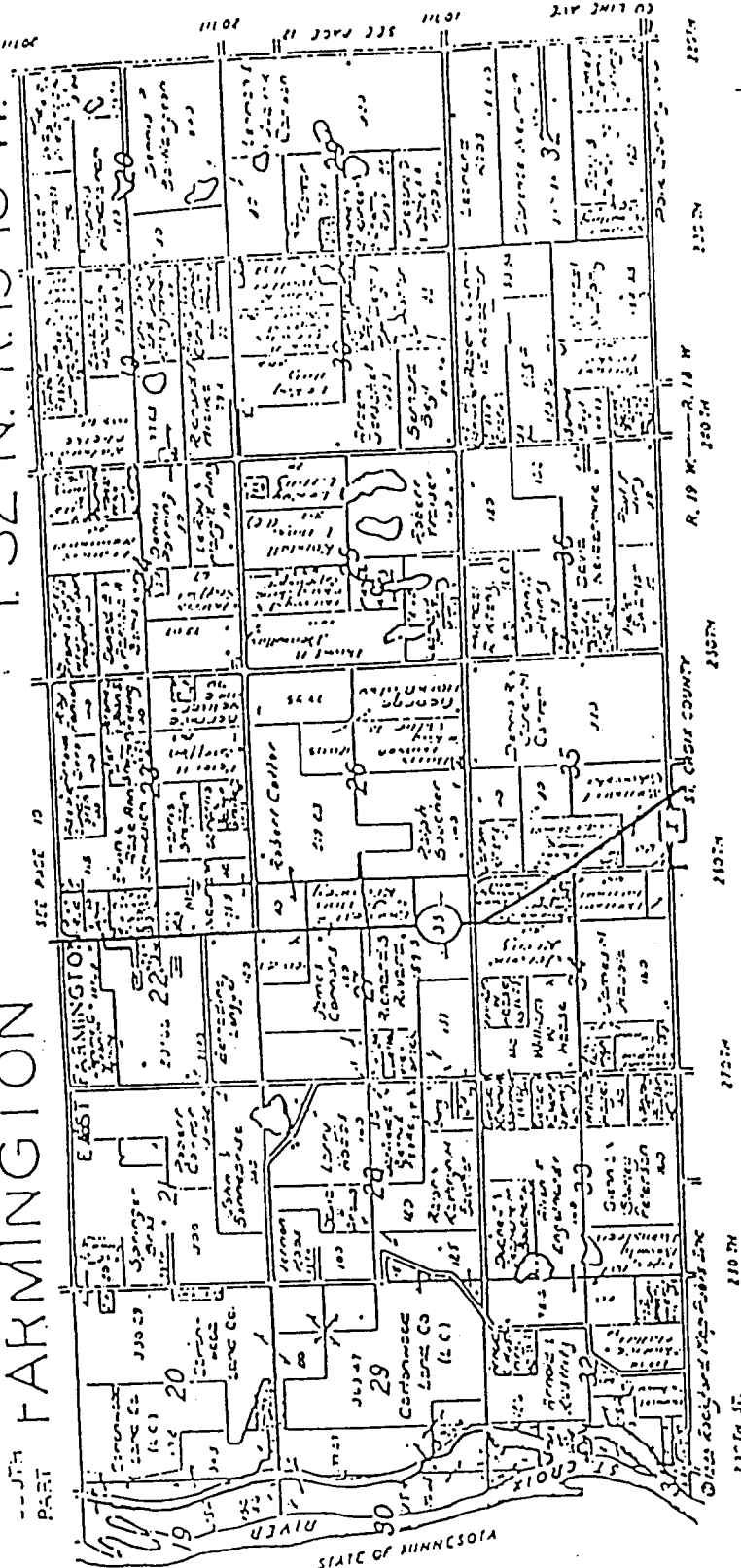
CARS AND TRUCKS

(608) 486-2321
Sparta: 269-5815

T 32 N-R 19-18 W.

FARMINGTON

---JTH PART



PHONE: 246-2154
Beebe Furniture Beebe Mortuary
 307 South Knowles 112 West Third
 New Richmond, Wisconsin

UNOCAL⁷⁶

OSCEOLA OIL CO.

Jim & Mike Montgomery
 Phone: 294-2166
 Osceola, Wisconsin 54020

Woodhill Cheese

Cheese, Liquor, Beer, Wine
 Lottery Tickets

294-3985

Highway 35
 Between Osceola & Dresser, Wisconsin

Classic Motorbooks

The World's
 Leading Supplier of
 Automotive Literature

294-3345

729 Prospect Avenue
 Osceola, Wisconsin 54020

FULL ESTIMATES
 DELIVERY



Osceola Lumber Company
 QUALITY BUILDING MATERIALS

Phone: 755-3970 or 294-2000

402 Second Avenue • Osceola, Wisconsin 54020



**Osceola Veterinary
 Service, S.C.**

Osceola, Wisconsin
 (715) 294-3431

Full Service Farm Calls and
 Complete Small Animal Hospital
 Boarding and Grooming
 By Appointment

E. R. Lindholm, D.V.M. • T. D. Johnson, D.V.M.

Riverside Realty

Phone: 294-2603
Oscoda, Wisconsin 54020
Steve 755-2005
Betty Thompson 294-2280

Polfus Implement, Inc.
Agricultural & Consumer
Products
Sales & Service



Phone: 246-6565
New Richmond, Wisconsin



FARMERS UNION CO-OP OIL CO.

Liquid Oils • Propane Gas
Cigarettes • Diesel Fuels
United Motor Delivery
Full Service &
Self Service Stations
Motor Oils • Tires • Batteries
Complete Car Care Service Center
Foods • Seeds • Fertilizers • Hardware

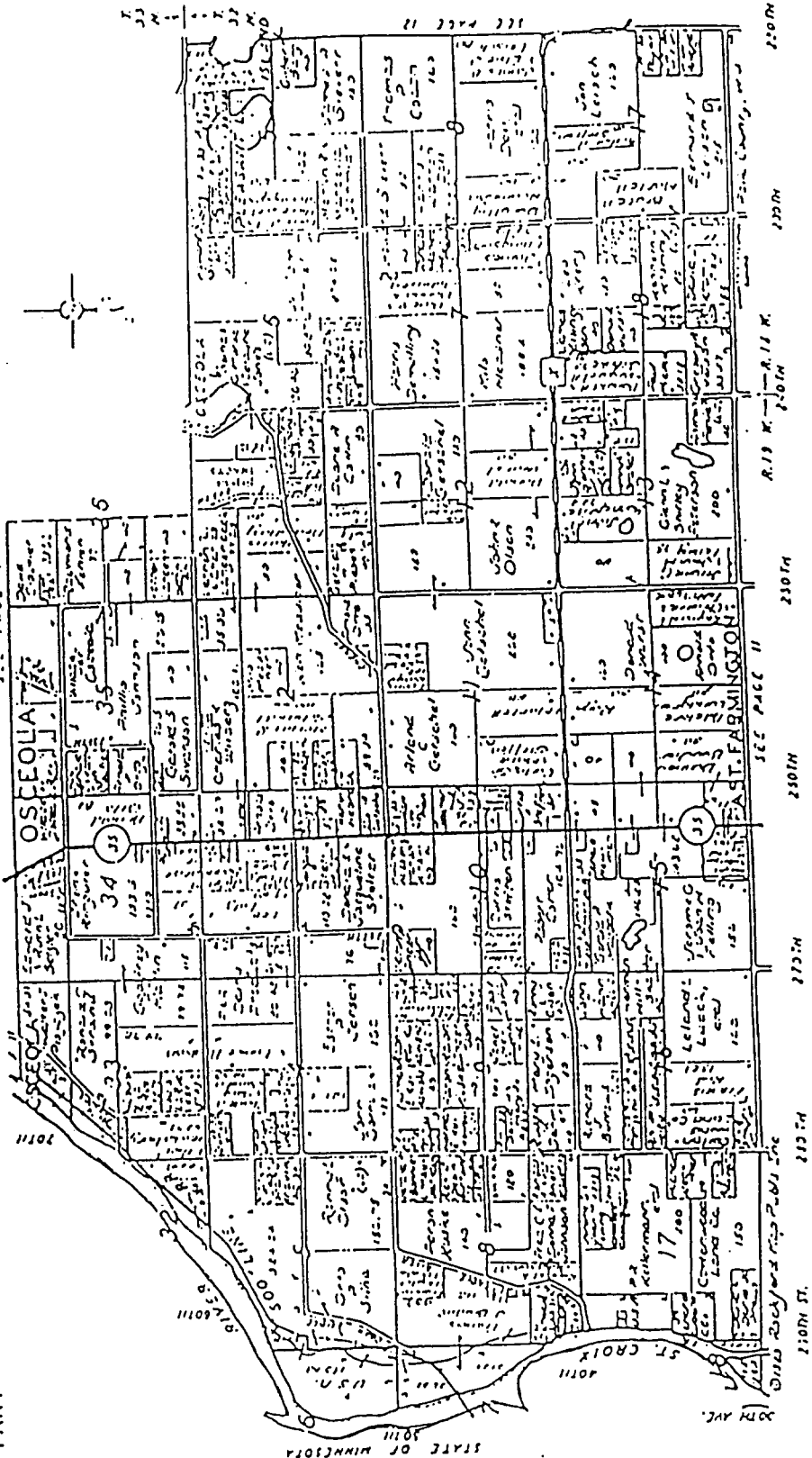
Cash Refunds Every Year

New Richmond, Wisconsin
246-2125

Forest, Wisconsin
265-4169

T.32-33N.-R.19-18W.

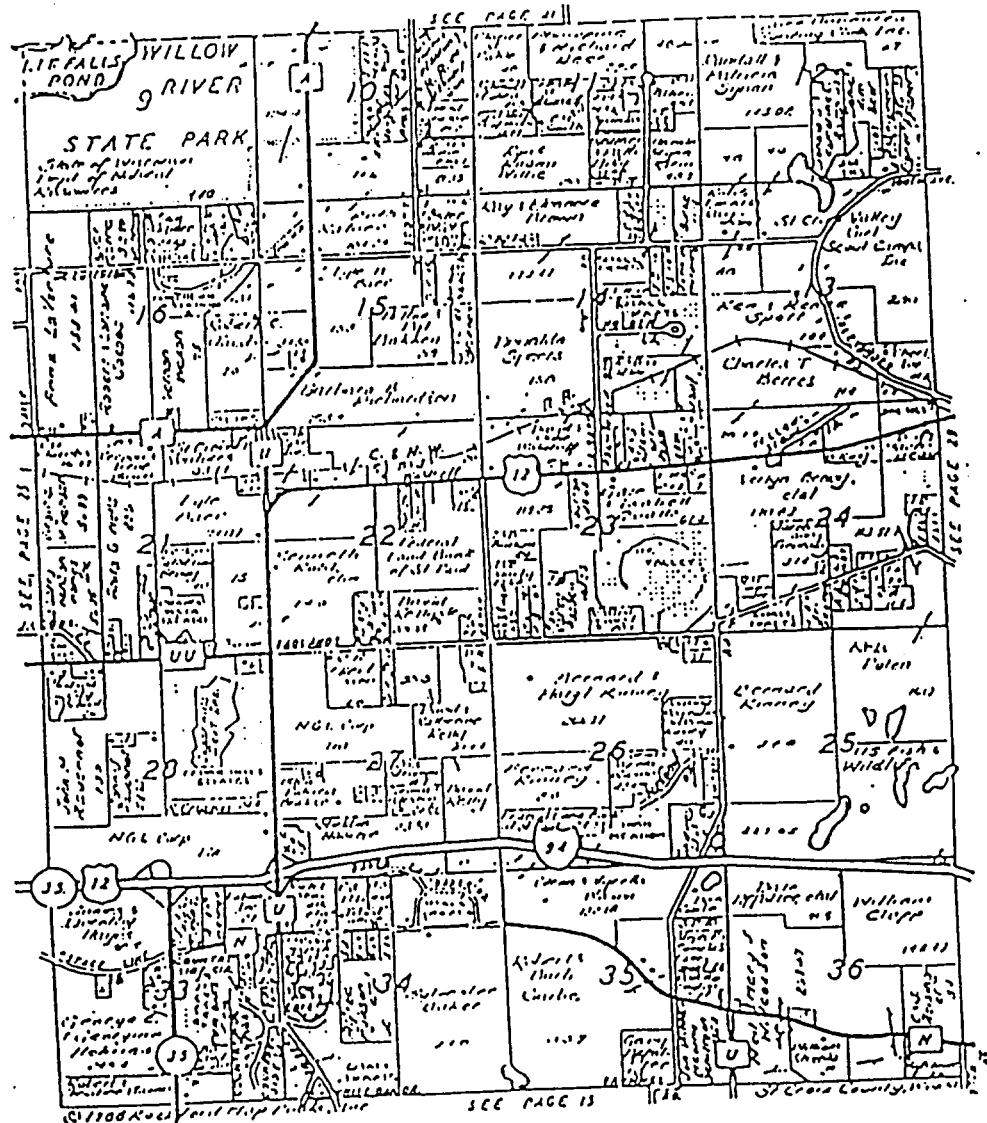
NORTH PART
FARMINGTON



UTGAARD'S HATCHERY

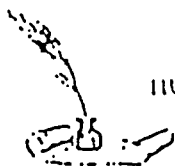
Chicks • Feeds • Equipment
PHONE: 240-3200 or 240-3209
Star Prairie, Wisconsin

23-24/26th



RIVER VALLEY ABSTRACT & TITLE, INC.

220 LOCUST STREET
HUDSON, WISCONSIN 54016
PHONE: (715) 386-7772



ROGER D. BEVERS

ABSTRACTS • TITLE INSURANCE • CLOSINGS

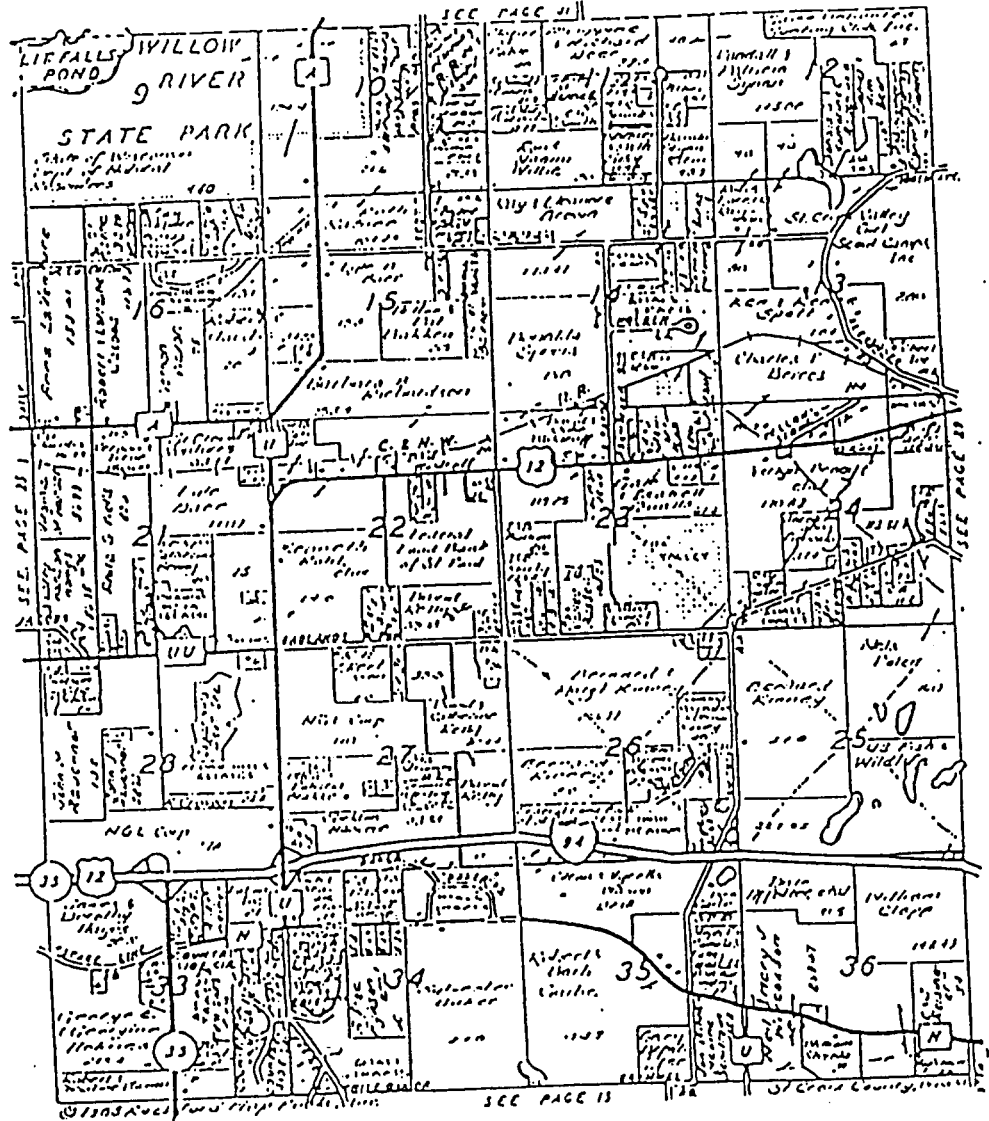
WORKING
TOGETHER



MAKES IT HAPPEN!

We Keep the Spots
DeLuxe Cleaning
Centre

When You Care Enough To Send
Your Very Best
"Hudson's On Location Dry
Cleaner For 40 Years"
Jack Reinhardt



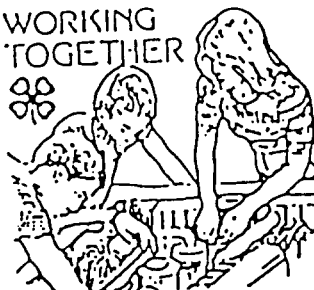
RIVER VALLEY ABSTRACT & TITLE, INC.

220 LOCUST STREET
HUDSON, WISCONSIN 54016
PHONE: (715) 386-7772

ROGER D. BEYERS

ABSTRACTS • TITLE INSURANCE • CLOSINGS

WORKING
TOGETHER



MAKES IT HAPPEN!

We Keep the Spots
DeLuxe Cleaning
Centre

When You Care Enough To Send
Your Very Best
"Hudson's On Location Dry
Cleaner For 40 Years"

Jack Roussofford

ST HUDSON

T.29N.-R.20-19W.

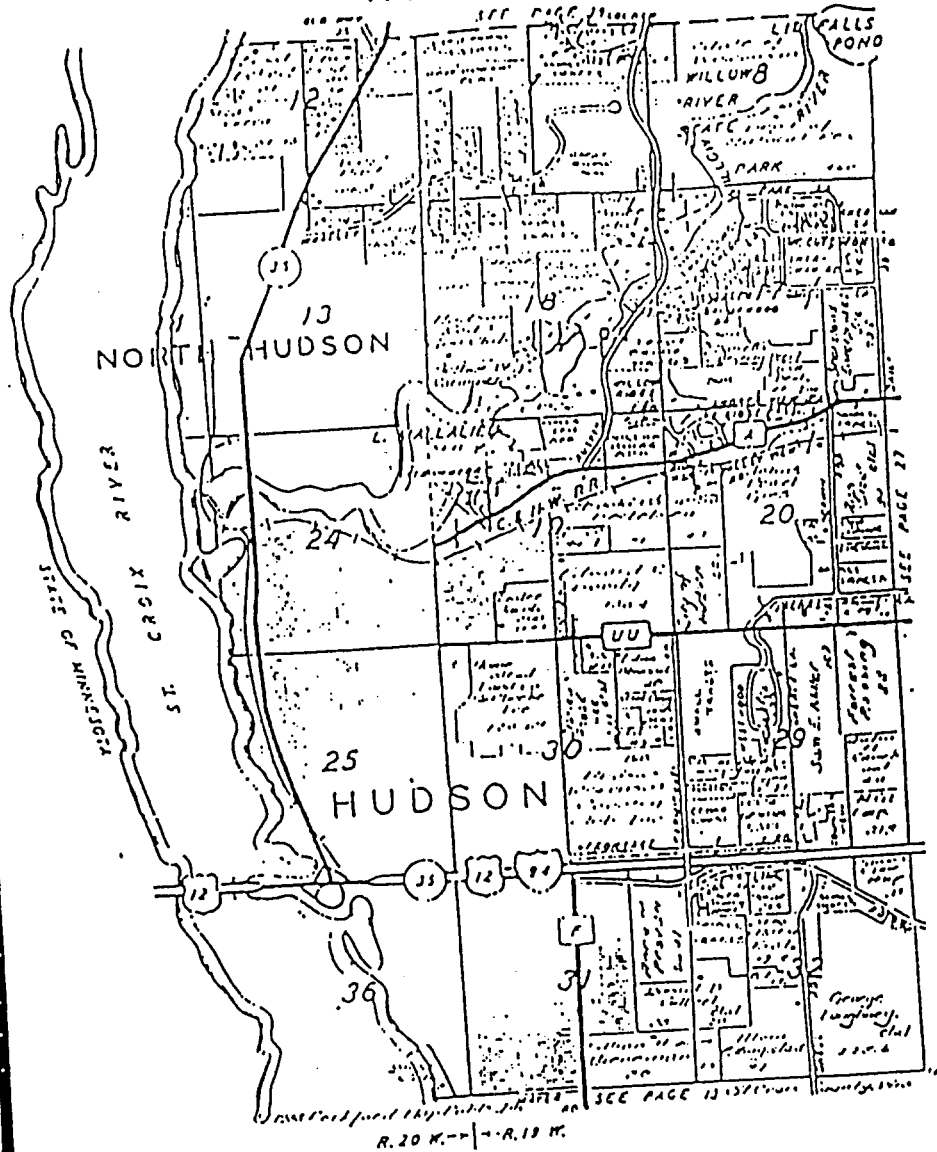
SOLD

HEALTHY WORLD
St. Croix
Healthy
386-9855
"THE RESULTS PEOPLE"

St. Croix Homes
Modular & Stick Built
"Living In Your Ideas"
386-9009

MLS

HUDSON, WISCONSIN
Gilbert
PONTIAC
OLDS
ALLIS CHALMERS
Lawn & Garden
SALES & SERVICE
Phone: 386-5155
TOP THE HILL
HUDSON, WISCONSIN



1ST Federal Savings

and Loan Association of Eau Claire
319 East Grand Avenue, P.O. Box 1540, Eau Claire, Wisconsin 54702



NEW RICHMOND
251 South Knowles
246-5011

HUDSON
510 Second Street
386-0000

ST. CROIX FALLS
134 Washington Street North
403-9008

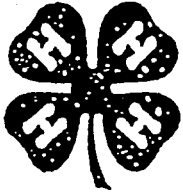
Lowest Bank Stillwater
1101 Northwest Street Avenue
Stillwater Minnesota 55082
612.247.5545

101 North Main Street
Stillwater Minnesota 55082
612.247.5545

Copyright 1997



THE KING
OF CLUBS
IS THE



SOMERSET
TELEPHONE
CO. INC.

Somerse, Wisconsin
54025

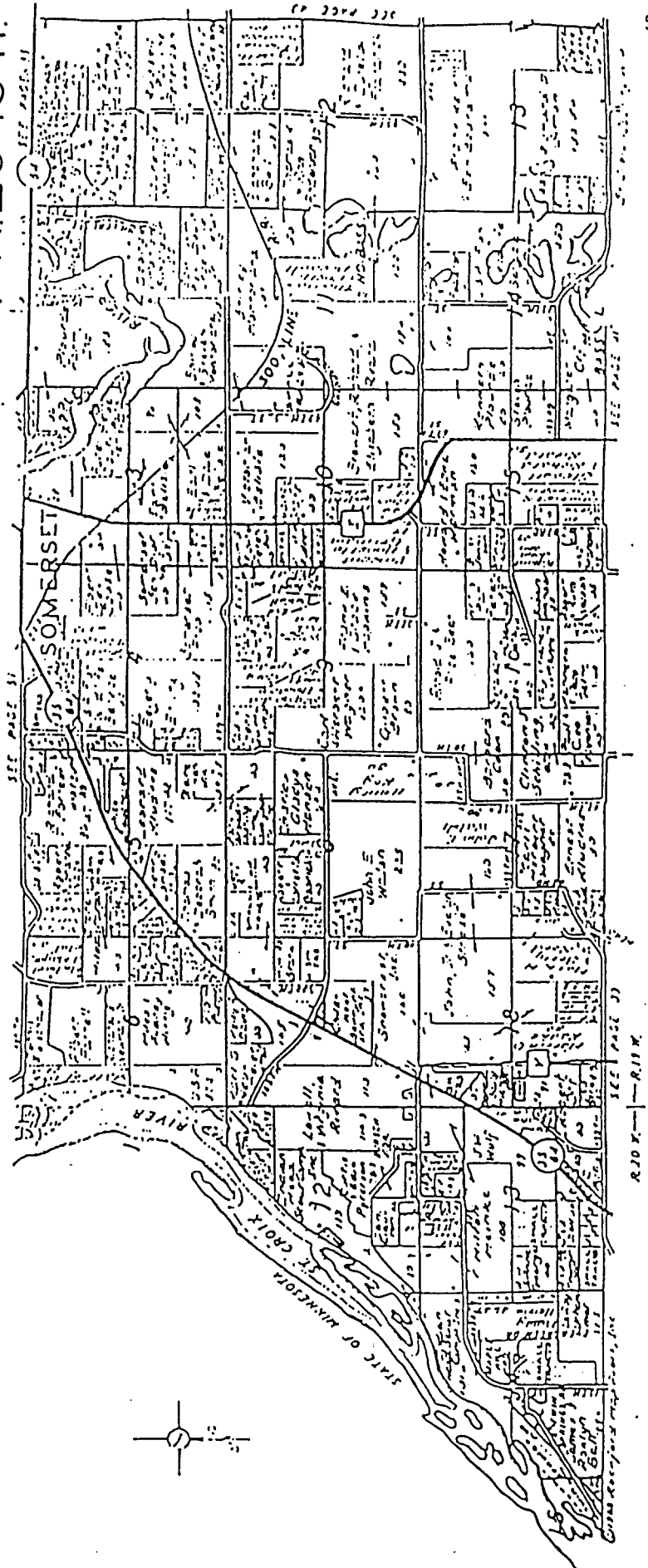
FULL DIGITAL
SWITCHING
EQUIPMENT

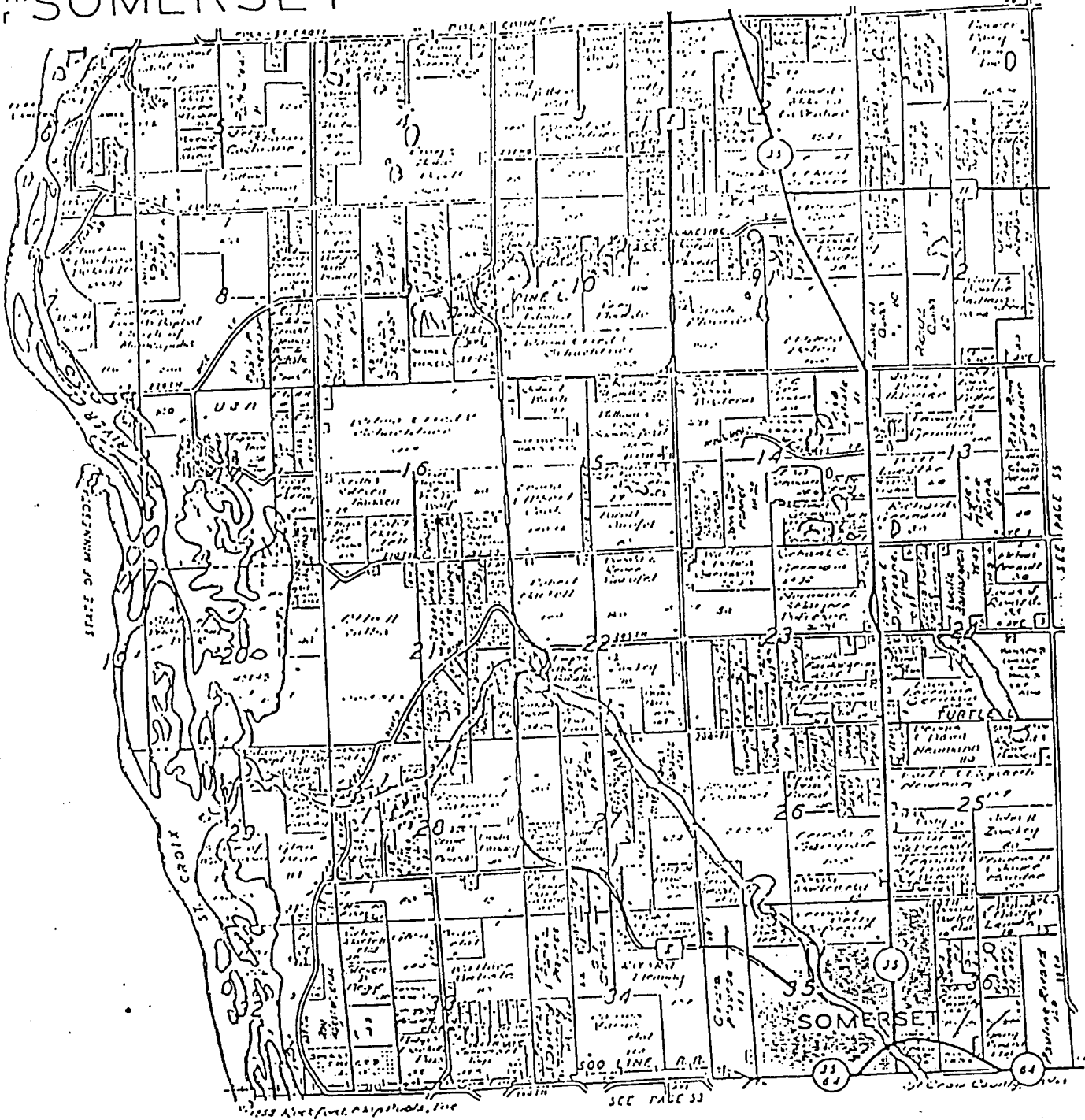
Sales or Leasing

(715) 247-5545

SOUTH PART SOMERSET

T.30N.-R.20-19W.





BANK OF SOMERSET

Save With Us —
Help Build Your Community

MEMBER FDIC

Phone: 247-3348

SOMERSET, WISCONSIN

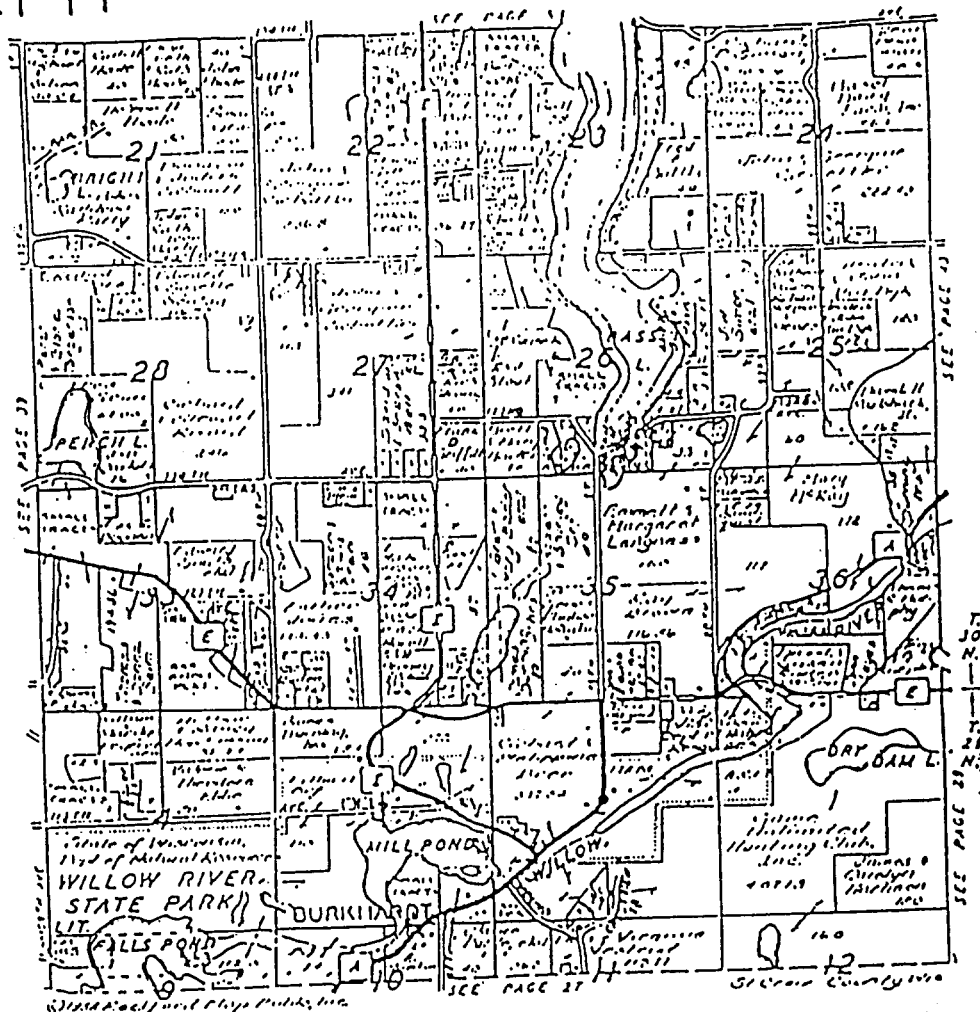
LANDRY LANDSCAPING



Black Dirt - Crushed Gravel - Driveways
Landscaping - Fill - Blacktopping

247-3480 or 247-3791

SOMERSET

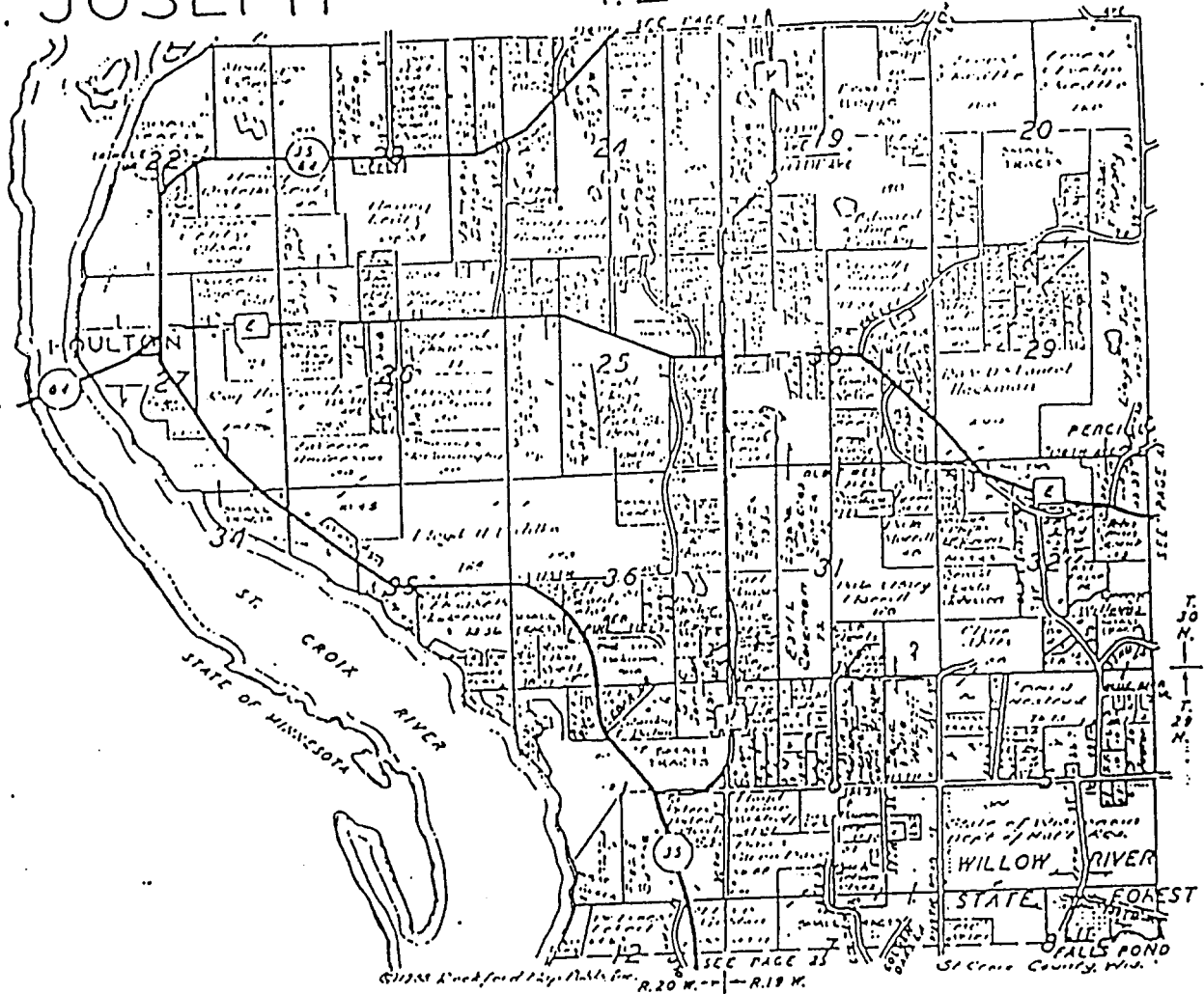


246-6806

ST. JOSEPH

T.29-30N.-R.20-19W.

39



**Aaby Plumbing
Heating &
Electric, Inc.**

MASTER PLUMBER
HEATING & WIRING

Call: 698-2407

Woodville, Wisconsin

**ART'S
AUTO PARTS**

100 Commercial Street
Hudson, Wisconsin



Phone: 386-2692

CUSTOM MADE
HYDRAULIC HOSES



**RELIANCE
ELECTRIC MOTORS**

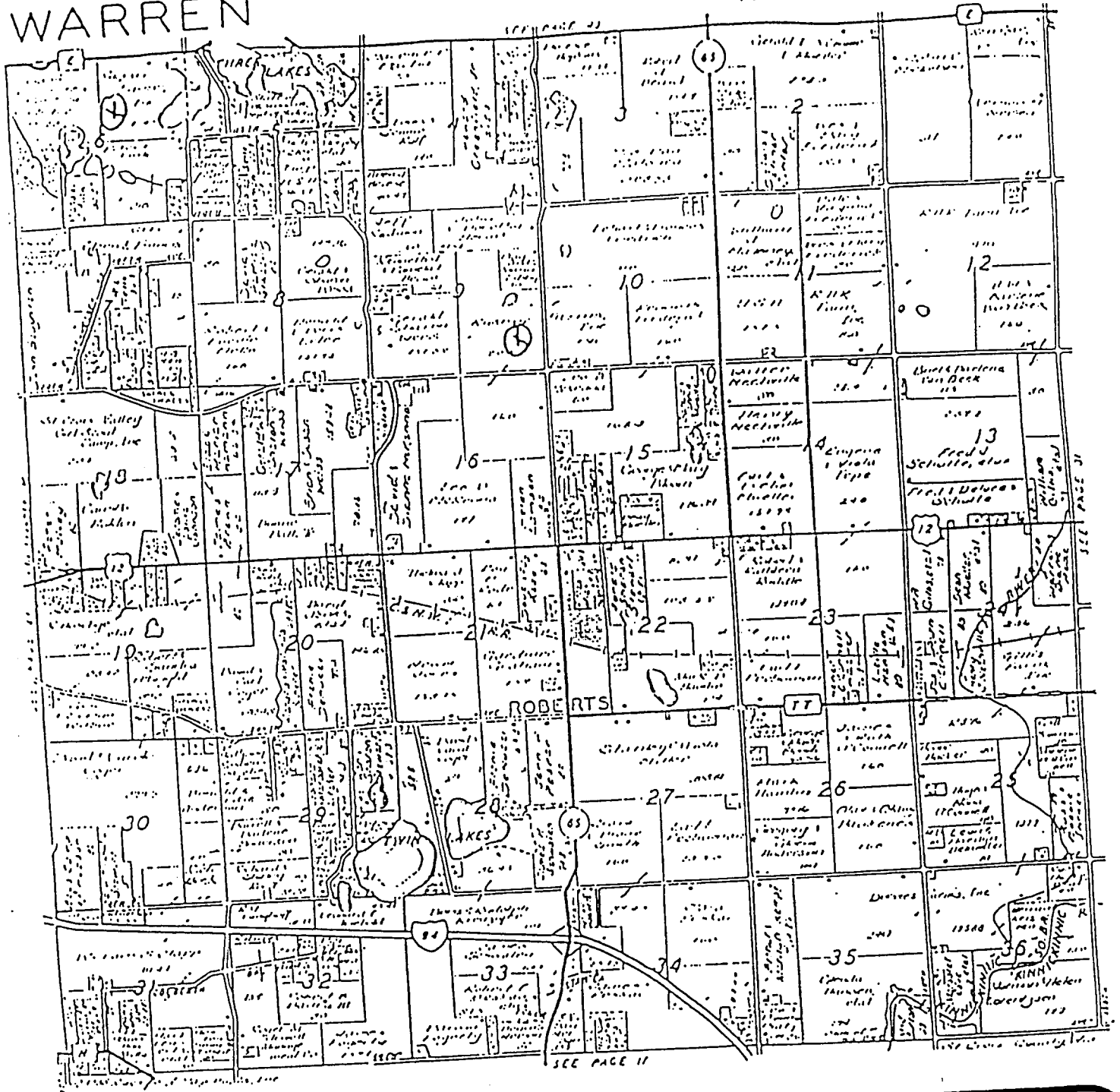
REPAIRED • REBUILT • REWOUND
MOTORS • GENERATORS • STARTERS

1631 Livingston Road
Hudson, Wisconsin 54016
(715) 366-3633

PAT RAWLINGS

WARREN

T.29N.-R.18W. 29



ADVERTISING SPECIALTIES
Calendars • Pens • Pencils
Jackets • Caps • T-Shirts
Glassware • Key Chains
4-H Items • Ballcaps

SPARTAN SPECIALTIES INC.

JOAN BROWN
Roberts, Wisconsin
749-3302

PLEASE
PATRONIZE THE
ADVERTISERS

They Will Welcome
The Opportunity
To Serve You



Dependable Hybrids
From Dependable People

Richard H. Kamm

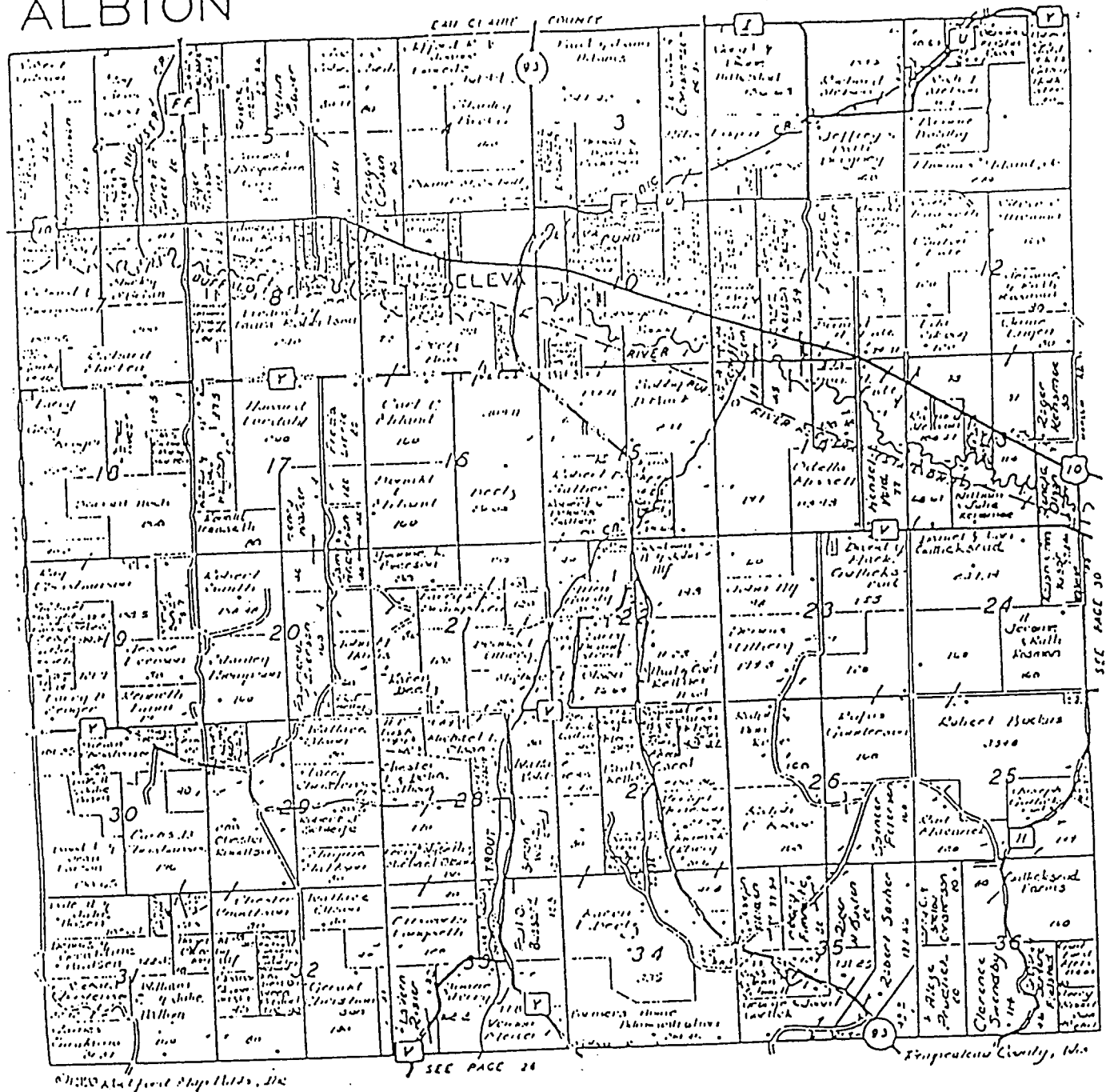
Roberts, Wisconsin

CALL: 749-3332

ALBION

T. 24 N.-R. 9 W.

29



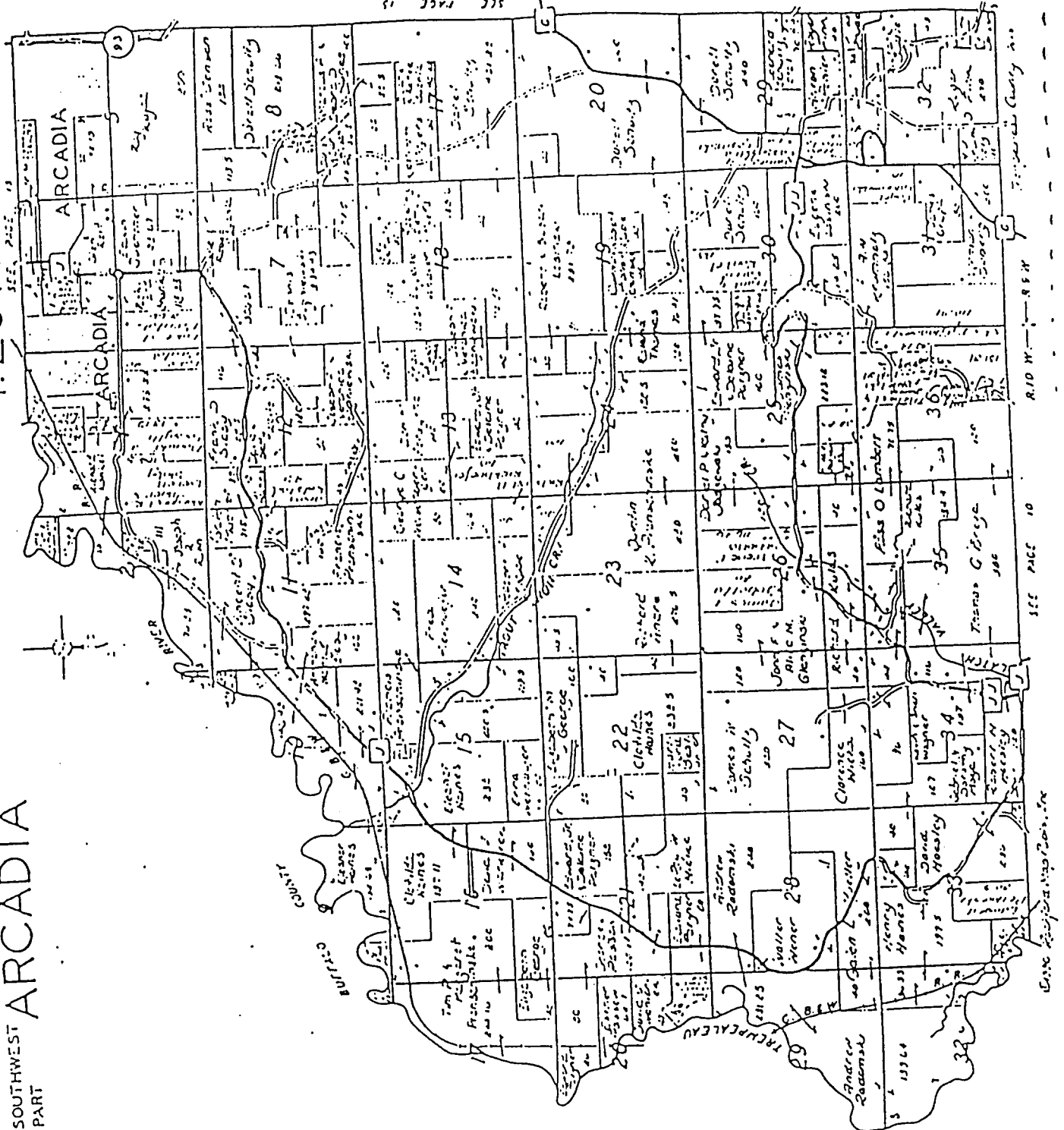
ROBERT BOCKUS, Owner-Realtor
 214 West Seventh Street
 Osseo, Wisconsin 54738
 PHONE: (715) 597-3152 or 835-9050

BRANCH OFFICES:
 6 East Water Street
 Black River Falls, Wisconsin 54615
 Phone: (715) 204-9022
 2163 Brackett Avenue
 Eau Claire, Wisconsin 54701
 Phone: (715) 834-5764



T.20N-R.10-W.

SOUTHWEST ARCADIA
PART



FAX
(608) 323-2105

SUPREME
Graphics

625 Dettolt Drive • Arcadia, Wisconsin 54612

We offer a creative and professional approach to all your
business needs, along with a full service business department.

(608) 323-3366
(608) 362-4204

G&M **FLUOR**
SUPPLY

1475 East Wilson Avenue • P.O. Box 223
Arcadia, Wisconsin 54612

Chuck & Mary Gatz
Owners

Business: (608) 323-7744

SOUTHEAST
PART

ARCADIA

T. 20 N.-R. 9-8 W.

15



NELSON MUFFLER

A Division of Nelson Industries, Inc.

Arcadia, Wisconsin

A SUPPORTER OF
TREMPEALEAU COUNTY
4-1-1



ARCADIA FARMERS EXCHANGE

Highway 93 South - Arcadia, Wisconsin 54612

Call: (608) 323-2130



"Your Needs Come First"

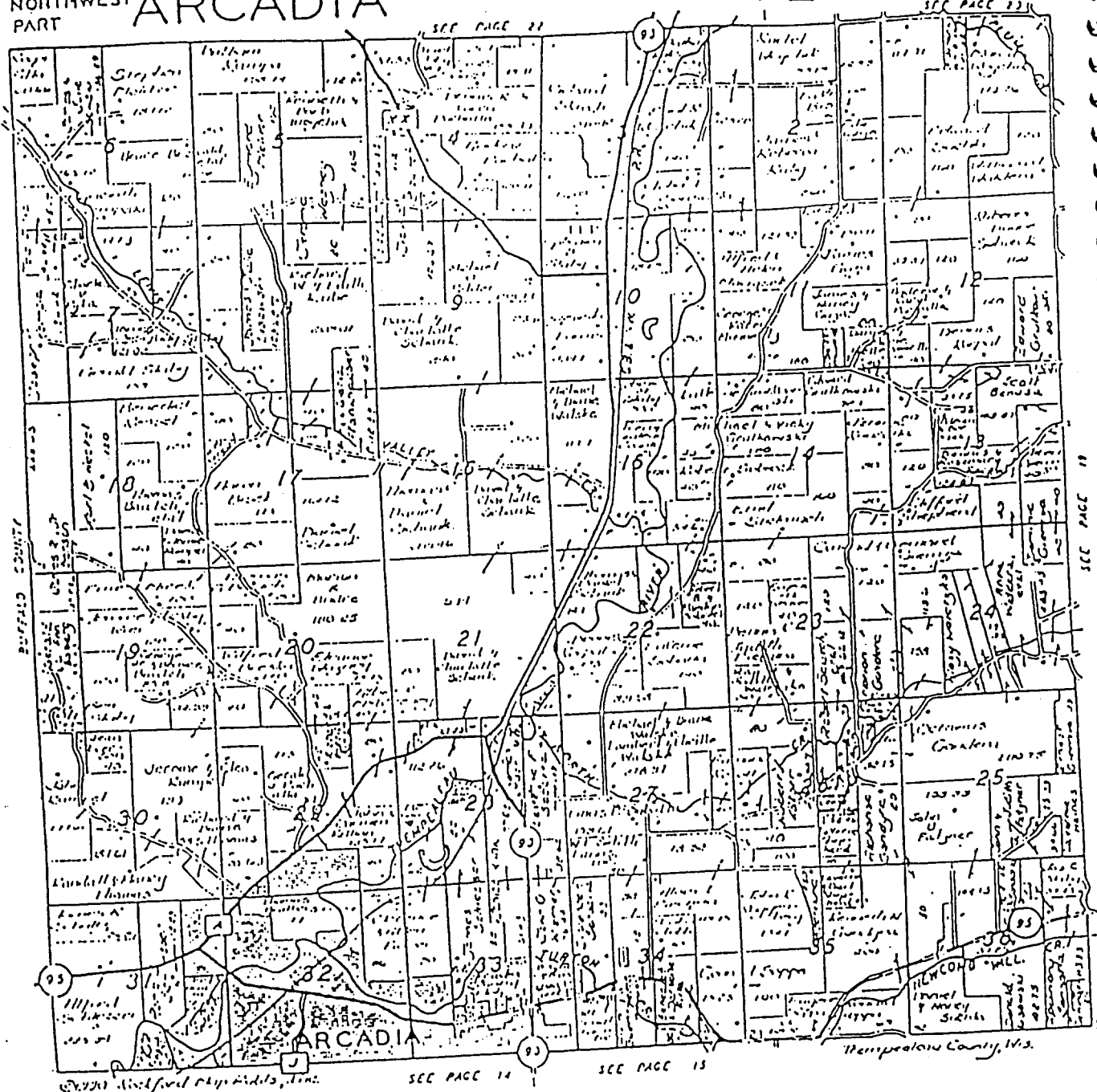
Northrup King & La Crosse Seed
Dry & Liquid Fertilizer
Chemicals
Purina Chows &
Animal Health Products



NORTHWEST
PART

ARCADIA

T.21N-R.9W.



SEE PAGE 14

SEE PAGE 15

SEE PAGE 16

Waukegan County, Wis.



Ernie's Electric

Ernie Sylla

Route 2, Box 130, Wilson Avenue
Arcadia, Wisconsin 54612

Complete Sales and Service

Electrical • Refrigeration • Heating & Air Conditioning • Contracting & Design

ARCADIA CO-OP ASSN.

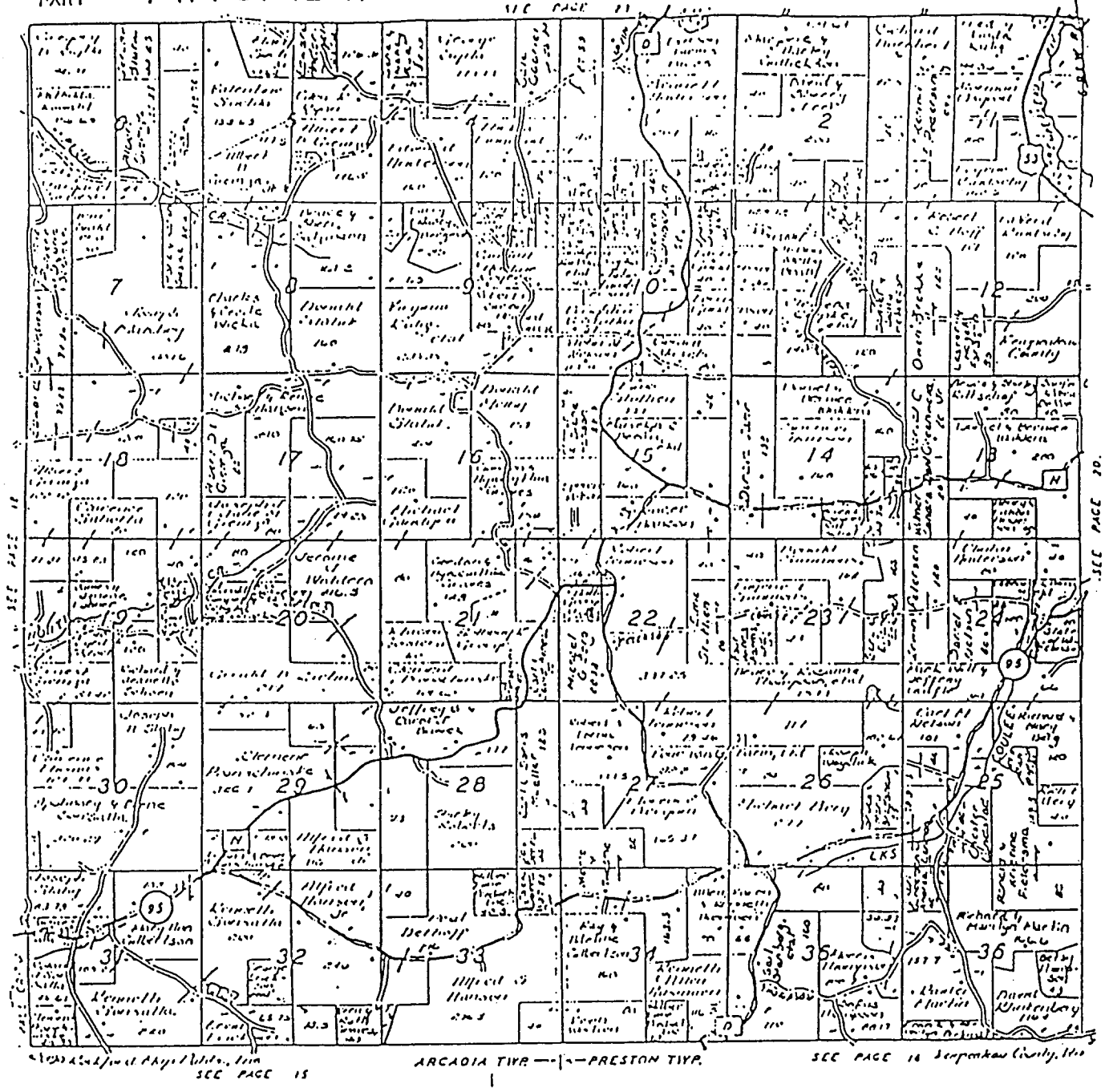
144 Cleveland Street
Arcadia, Wisconsin 54612
Phone: (608) 323-3311

"Where
The Farm-to-Food
System Begins"



Petroleum & Hardware
On The Farm To Service
Universal Dairy Equipment
Fridge & Home Appliances

NORTHEAST PART WEST PART T. 21 N.-R. 8 W.



INSURANCE SINCE 1873
Auto • Farm • Business • Home • Life • Medical
WENDELL OLSON — STEVE CASEY — FRED ACKLEY — MARK SCHLESSER — ALAN SUCHLA

Arcadia(608) 323-3371
Blair(608) 989-2507
Pigeon Falls...(715) 983-5712



Whitehall Agricultural Service, Inc.
FEED — SEED & FERTILIZER FOR EVERY FARM NEED
Three Locations For Better Service
Whitehall: (715) 538-4371 Blair: (608) 989-2909 Pleasantville: 694-2235

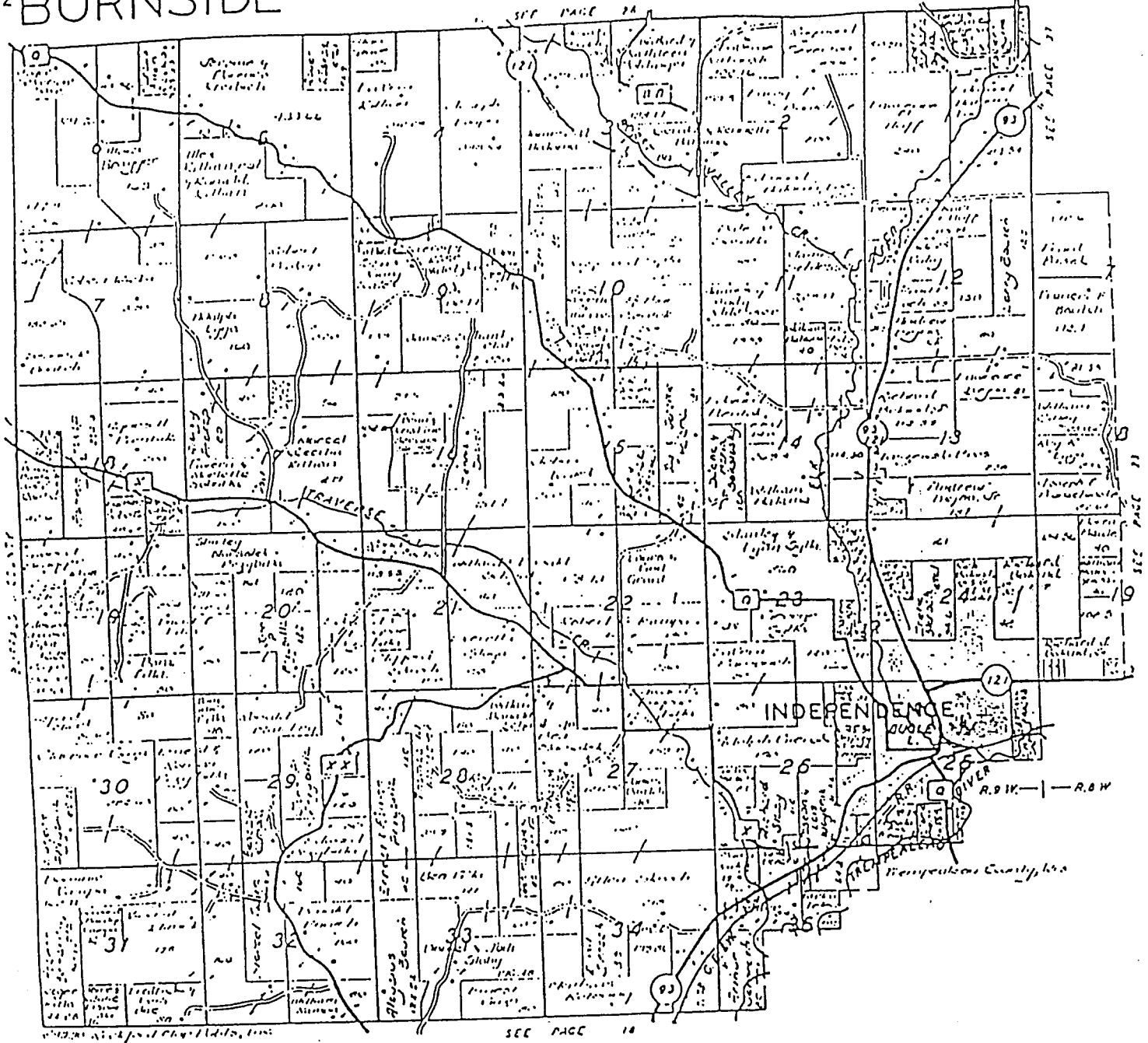
WHERE
YOUR
PATRONAGE
IS ALWAYS
APPRECIATED

Whitehall Self-Service
Gas Station
CORNER OF MAIN & BLAIR
Open 7 a.m. - 7 p.m.
Sunday 8 a.m. to 5 p.m.



22 BURNSIDE

T. 22N-R. 9-W.



INDEPENDENCE
NEWS-WAVE

Printers &
Publishers

985-3815

Independence, Wisconsin



Clipper's IGA Foodliner

Whitehall
538-4814

Independence
985-3030

Blair
989-2341

TRI-COUNTY MEMORIAL
AMBULANCE SERVICE

(715) 530-4307

ARCADIA
IMPLEMENT, INC.



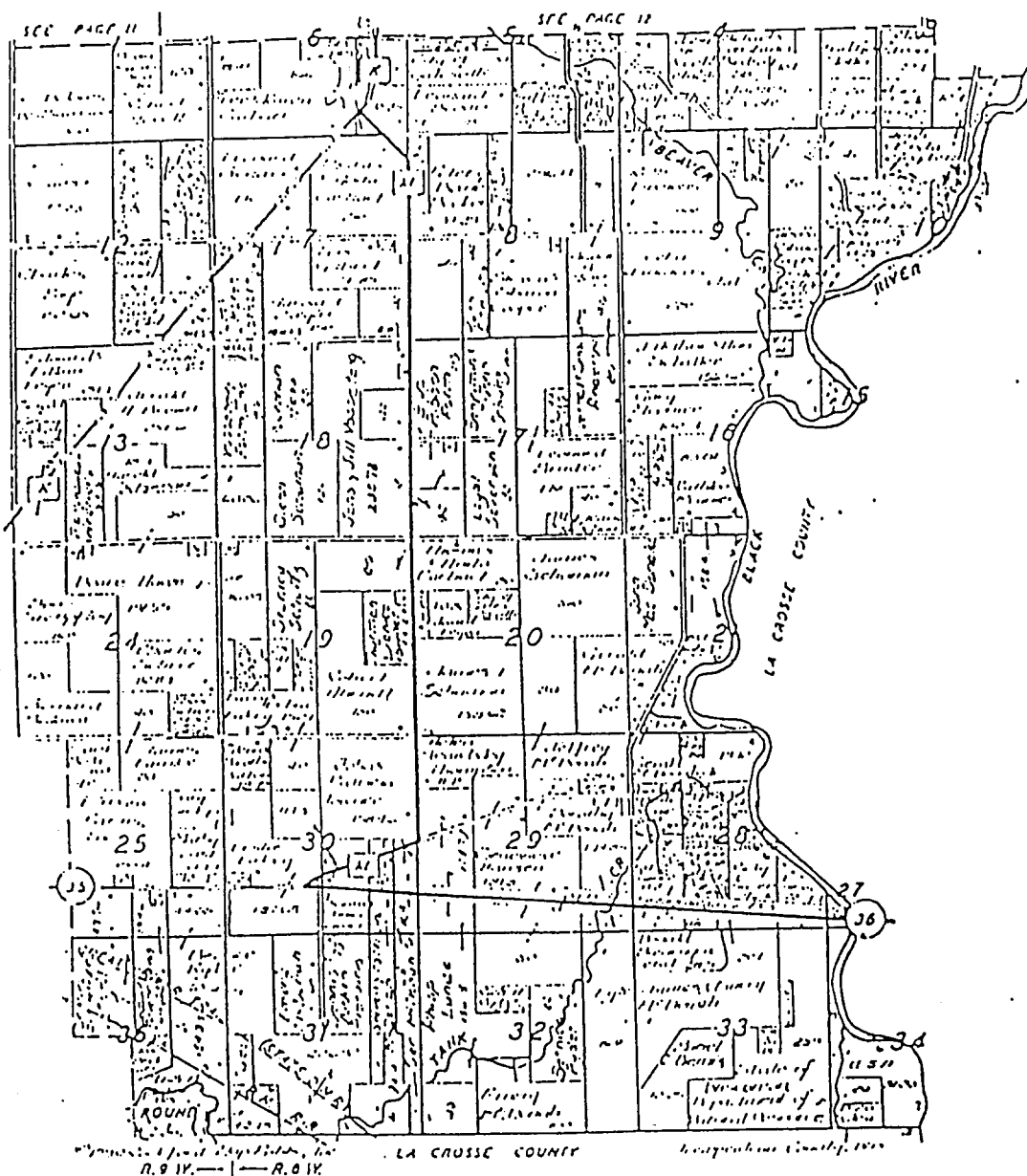
LAWN & GARDEN
FARM MACHINERY
POLARIS A.T.V.'S

Phone: 323-3363

CALEDONIA

T.18 N.-R.9-8 W.

9



VOLD'S INC.

Osseo, Wisconsin 54750



International Trucks
Case-IH • Gehl
New Idea • I-I & S
Cub Cadet & Dixon
Lawn and Garden
Equipment

Phone:
(715) 597-3173



BLUE RIBBON BRAND
CERTIFIED SEEDS

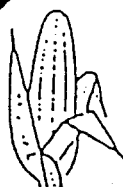


Growers of Quality Seed

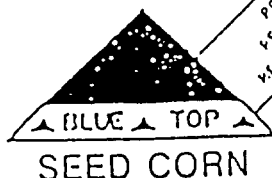
MEUNIER'S
Blue Ribbon
Farms

Phone: (608) 582-2836
Galesville, Wisconsin 54630

FOR OVER
60 YEARS!



CARHART'S



PREMIUM
PERFORMANCE
REASONABLY PRICED

Carhart's
Blue Top Seed, Inc.

Box 534
Galesville, Wisconsin 54630

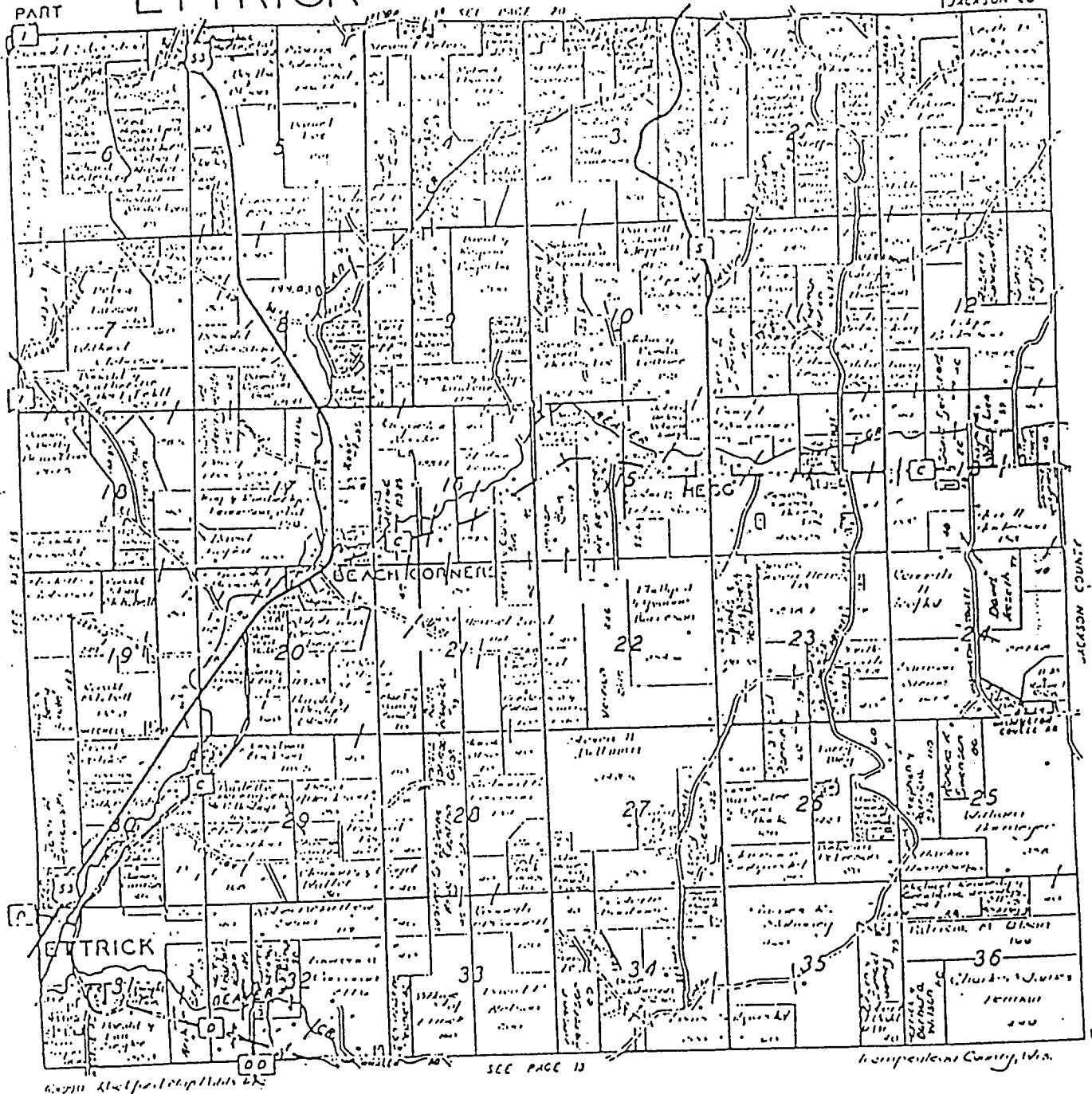
(608) 582-2796

75 TO 115
DAY
MATURITIES



RESULTS...need not be expensive!

NORTHEAST PART **ETTRICK** T. 20 N.-R. 7 W. JACKSON CO



Gary Smikrud Trucking

Breeding Stock Available
Year Round



Registered
Yorkshires



Galesville, Wisconsin - (608) 582-2143

BOB JOHNSON OIL CO.

Mobil

ETTRICK

Mobil

JOHN'S SELF SERVICE

Phone: 525-6311

JOHN SANDER, MANAGER

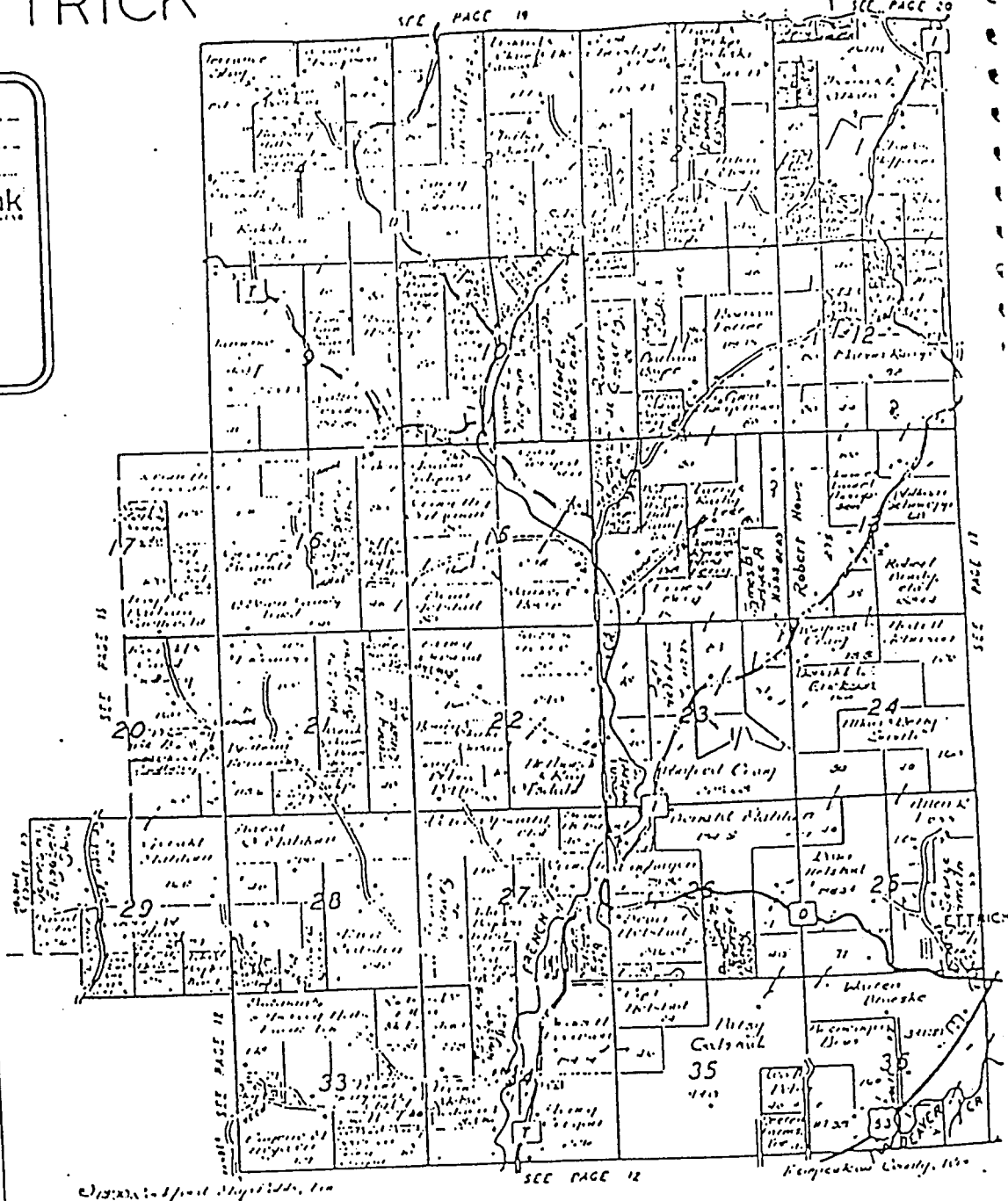
MOBIL OIL PRODUCTS

Arcadia
Whitchall
Holmen

Galesville:
(608) 582-2126



Investing in
agriculture,
Investing in our
future...



Babson Bros. Co.
Dairy Systems Division

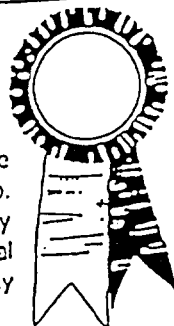
MAKERS OF QUALITY PRODUCTS

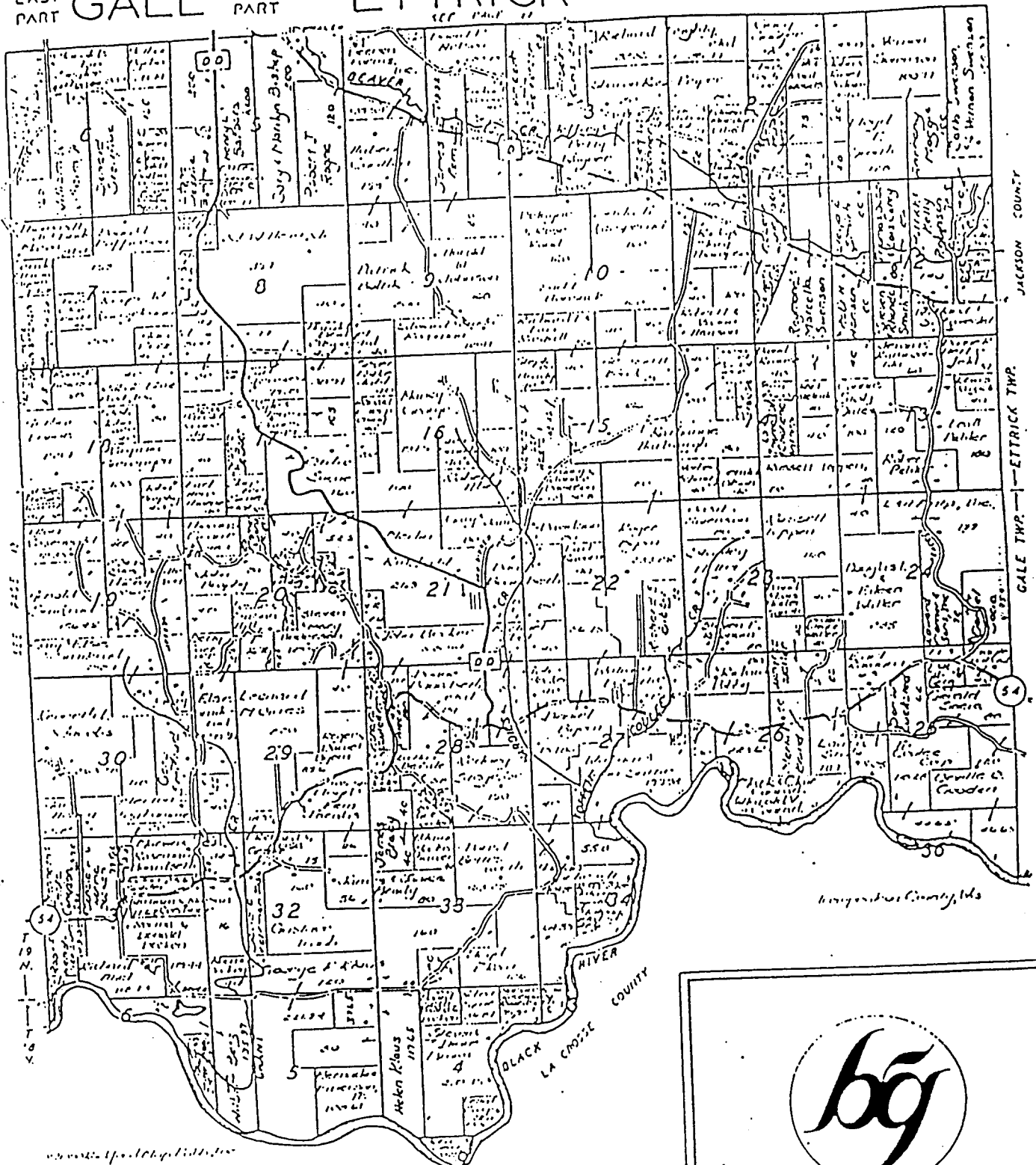
(SURGE)

1400 West Gale
Galesville, Wisconsin

Trempealeau Co.
Agricultural Society, Inc.

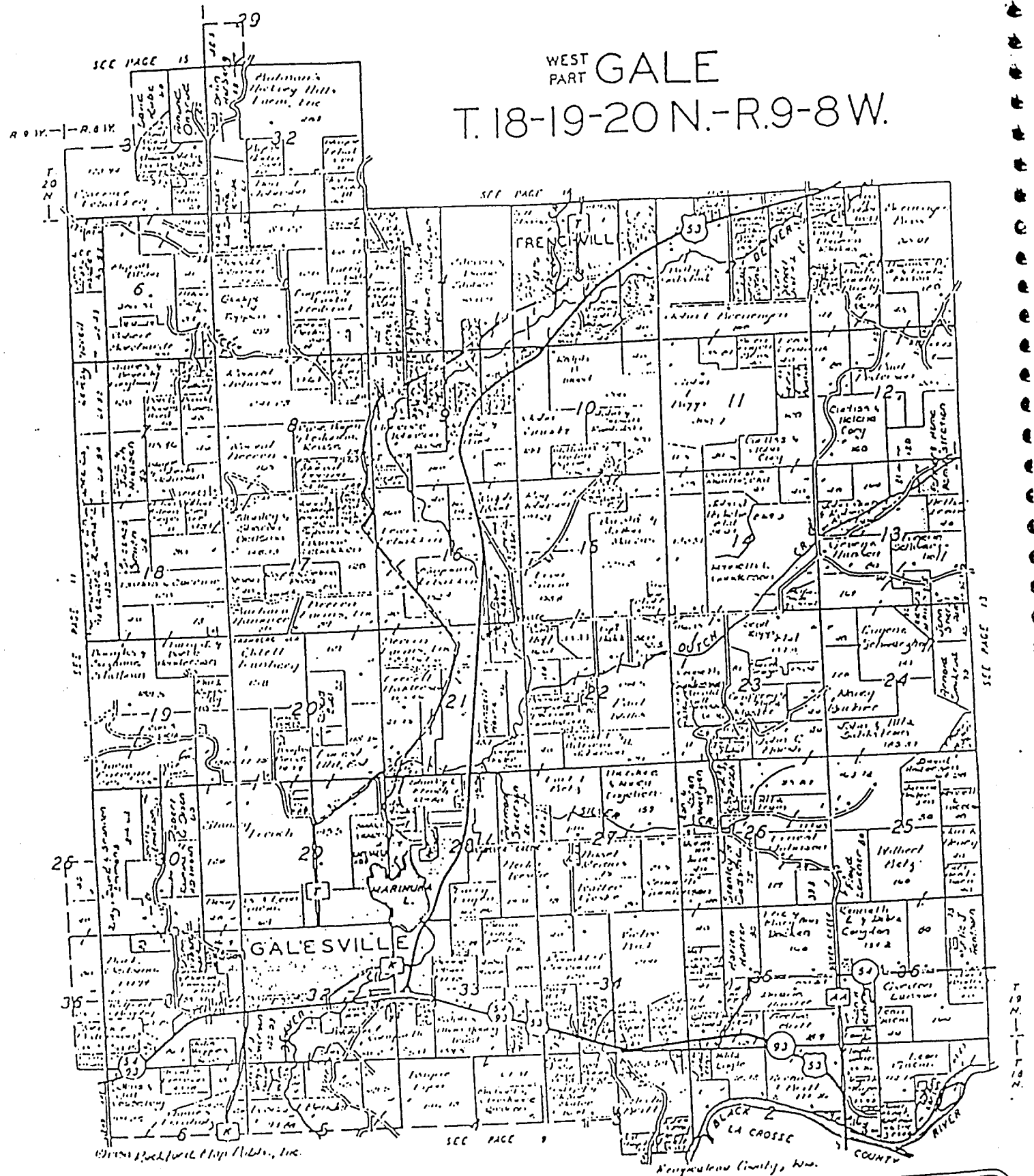
The main activity sponsored by the society is the Annual Trempealeau Co. Fair. Membership is open to any Trempealeau County resident. The annual meeting of the society is the first Monday night in November.





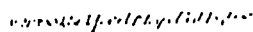
112 SOUTH MAIN STREET
GALLESVILLE, WISCONSIN 54630-0421
Phone: (608) 582-2233

Over 100 years of trust,
loyalty and service.



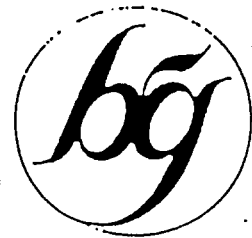
LANDS • RESIDENTIAL • COMMERCIAL • VACANT LAND

Route 2 • Box 168 • Eltrick, Wisconsin 54627
(608) 525-0766



112 SOUTH MAIN STREET
GALESVILLE, WISCONSIN 54630-0428
Phone: (608) 582-2233

Over 100 years of trust,
loyalty and service.



EAST
PART

T. 22-23 N.-R. 7 W.



Manufacturer of
Interior Trim and Millworks
CUSTOM KILN DRYING AND SURFACING

BOB, LYNN
& DON NELSON

JOHN O. MELBY & CO. BANK

"We Have Your Best Interest At Heart"


Phone: (715) 538-4358

Whitehall, Wisconsin 54773


Member FDIC



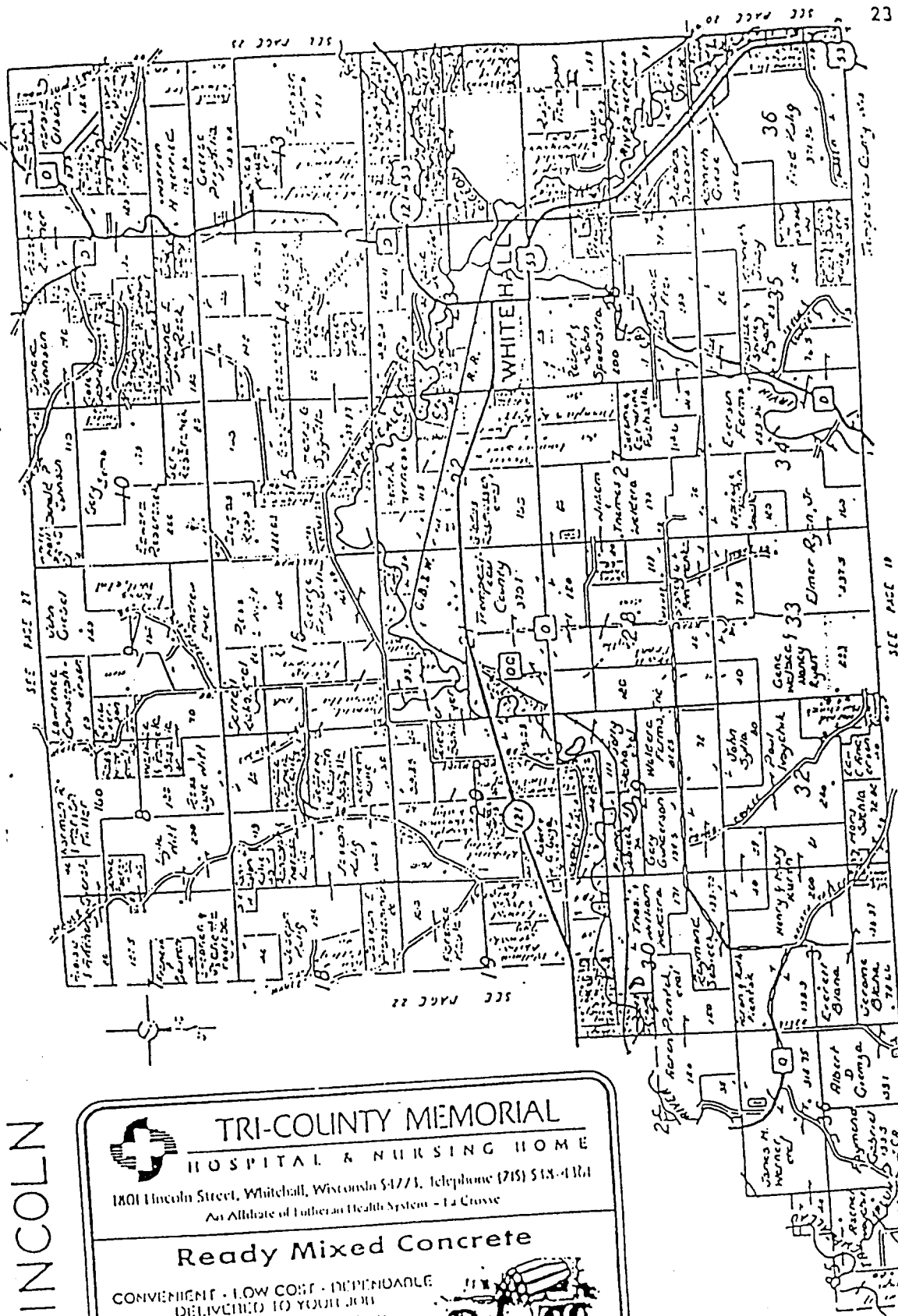
COLIN

 **TRI-COUNTY MEMORIAL**
HOSPITAL & NURSING HOME
1801 Lincoln Street, Whitehall, Wisconsin 54773, Telephone (715) 518-4161
An Affiliate of Lutheran Health System - La Crosse

Ready Mixed Concrete
CONVENIENT • LOW COST • DEPENDABLE
DELIVERED TO YOUR JOB
Resurfacing Slabs • Expansion Joints
Culvert Chutes



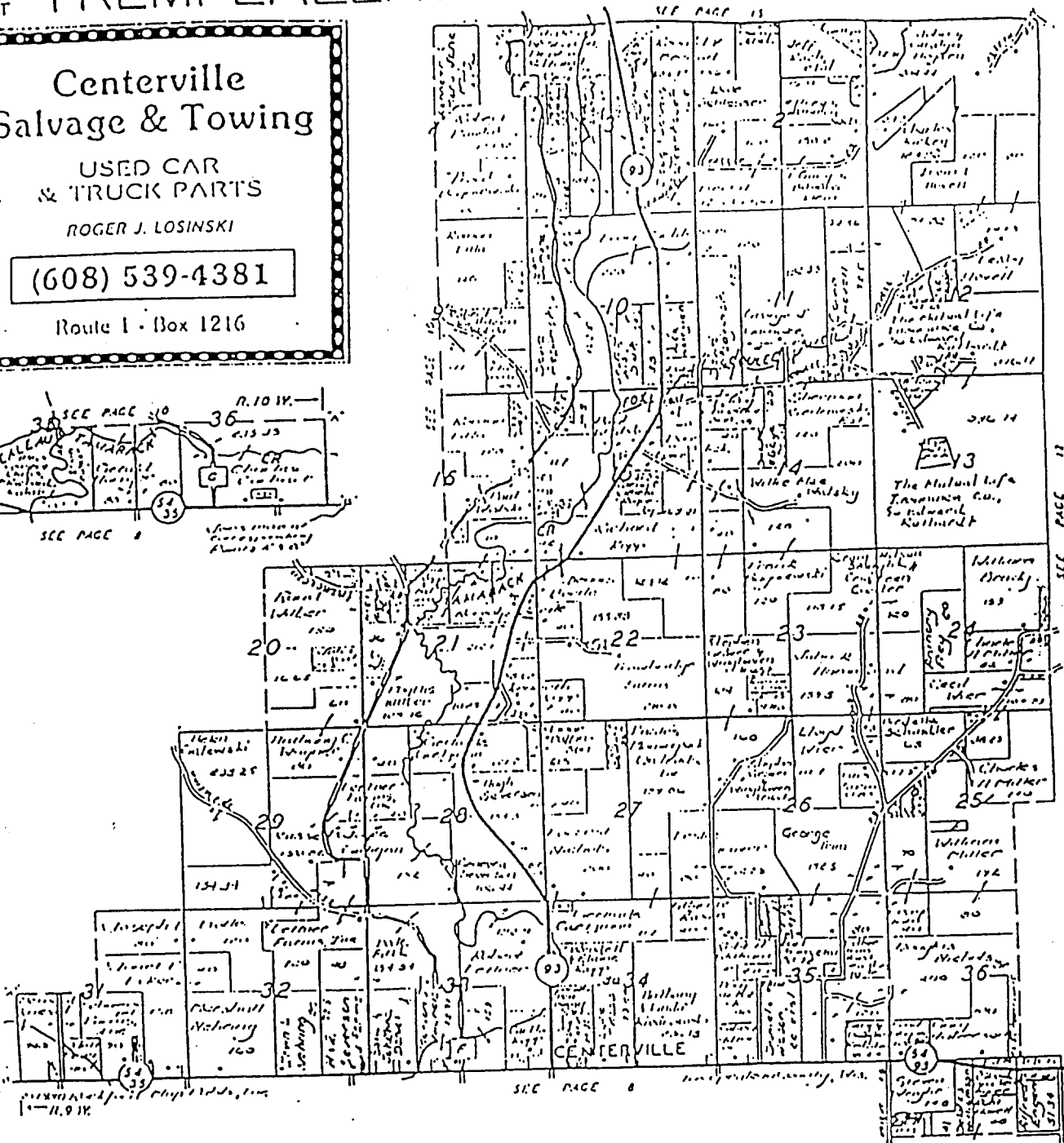
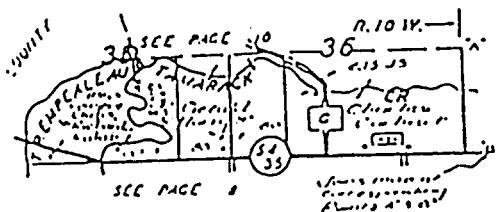
**INDEPENDENCE
READY-MIX CONCRETE CO.**
Call
Independence: (715) 985-3110 — Oshes Ready Mix: (715) 597-2234
After Business Hours Call Peter Fajula, Assistant, (800) 377-1138



23

11

**Centerville
Salvage & Towing**
USED CAR
& TRUCK PARTS
ROGER J. LOSINSKI
(608) 539-4381
Route 1 • Box 1216



LAW OFFICES

Robert Longwell, Jr. — Donald E. Hellrung

REAL ESTATE • TRUSTS • PROBATE
CIVIL LITIGATION • GUARDIANSHIP • ISSUES OF THE AGING
COMMERCIAL/BUSINESS/CORPORATE LAW
BANKRUPTCY • FORECLOSURE • GENERAL PRACTICE

123 Davis Drive, Galesville, Wisconsin 54630, (608) 582-2223

State Bank of Independence

CONTINUOUS BANKING SERVICE
SINCE 1897



985-3197



Independence, Wisconsin

T18N-R10-W.

SOUTH TREMPEALEAU
PART



Citizens State Bank

P.O. Box 37
Trempealeau, Wisconsin 54661
Phone: (608) 534-6335



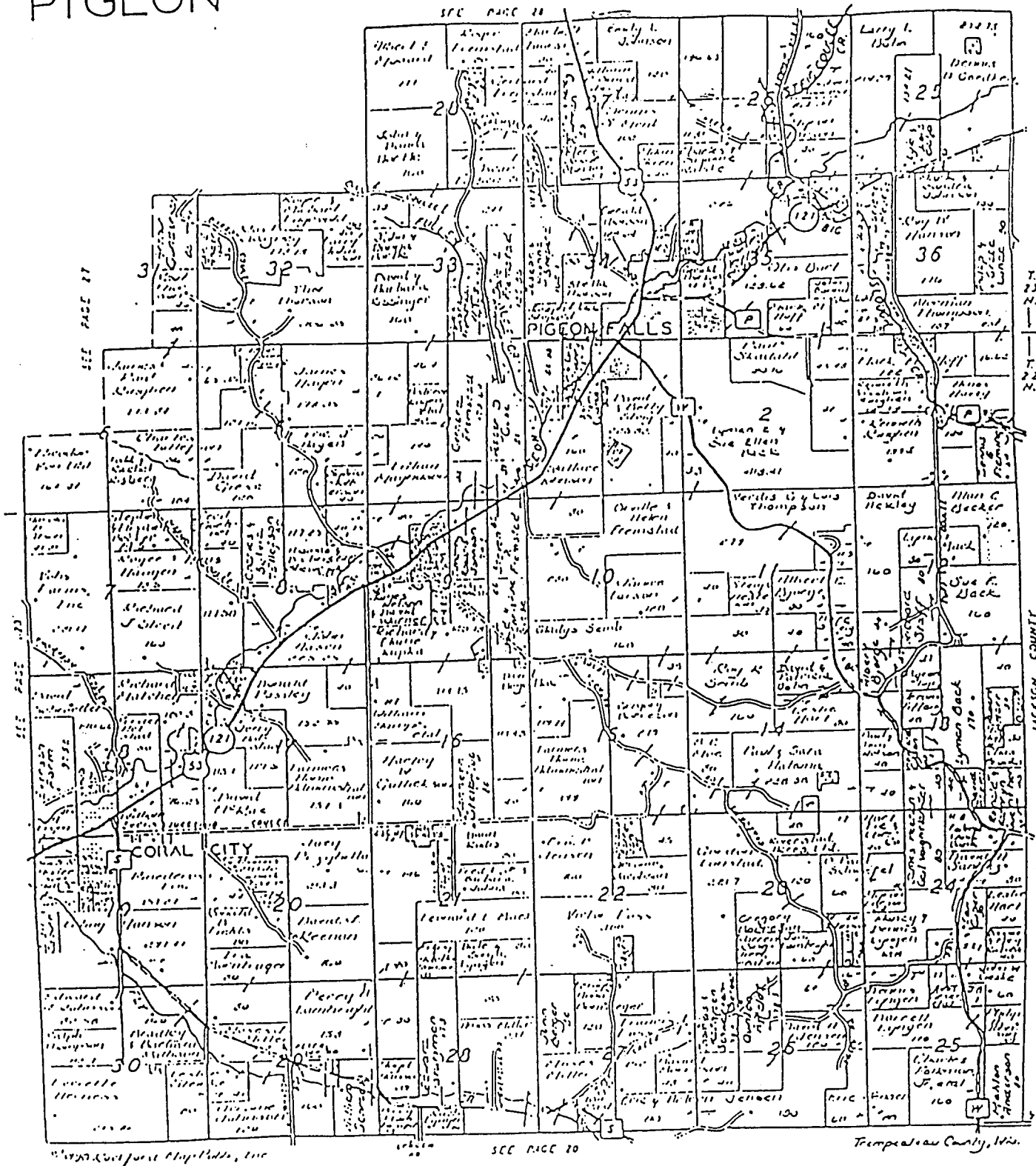
See map at corresponding
page 118
GREAT RIVER TRAIL
STATE DNR

LA CADIE CO

PIGEON

T.22-23N.-R.7W.

25



Richter Plumbing & Pump Service

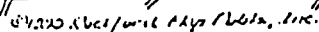
Rural Route 1 • Box 223
Whitehall, Wisconsin 54773
Telephone: (715) 530-2094 • M155500



Jacobson Electric Co.

RESIDENTIAL • COMMERCIAL • FARM
Telephone: (715) 538-4613 • FREE ESTIMATES
New Installation • Rewiring • Underground Trenching
Box 578 • 1400 1/2 West Street • Whitehall, Wisconsin 54773





ALL MEATS
STATE INSPECTED
(715) 983-2211
Piquette Falls, Wisconsin

(715) 983-2211
Piquette Falls, Wisconsin



COON VALLEY CO-OP CREAMERY CO.

"A GOOD SERVICE ORGANIZATION
FOR ALL MILK PRODUCERS"

DAIRY PRODUCTS
Cheese - Butter - Ice Cream



PHONE: 452-3162 - COON VALLEY, WISCONSIN

LIND'S CASHTON HARDWARE

PAUL LIND, Proprietor

Your Complete Hardware Store



MAYTAG

Phone: 654-7044

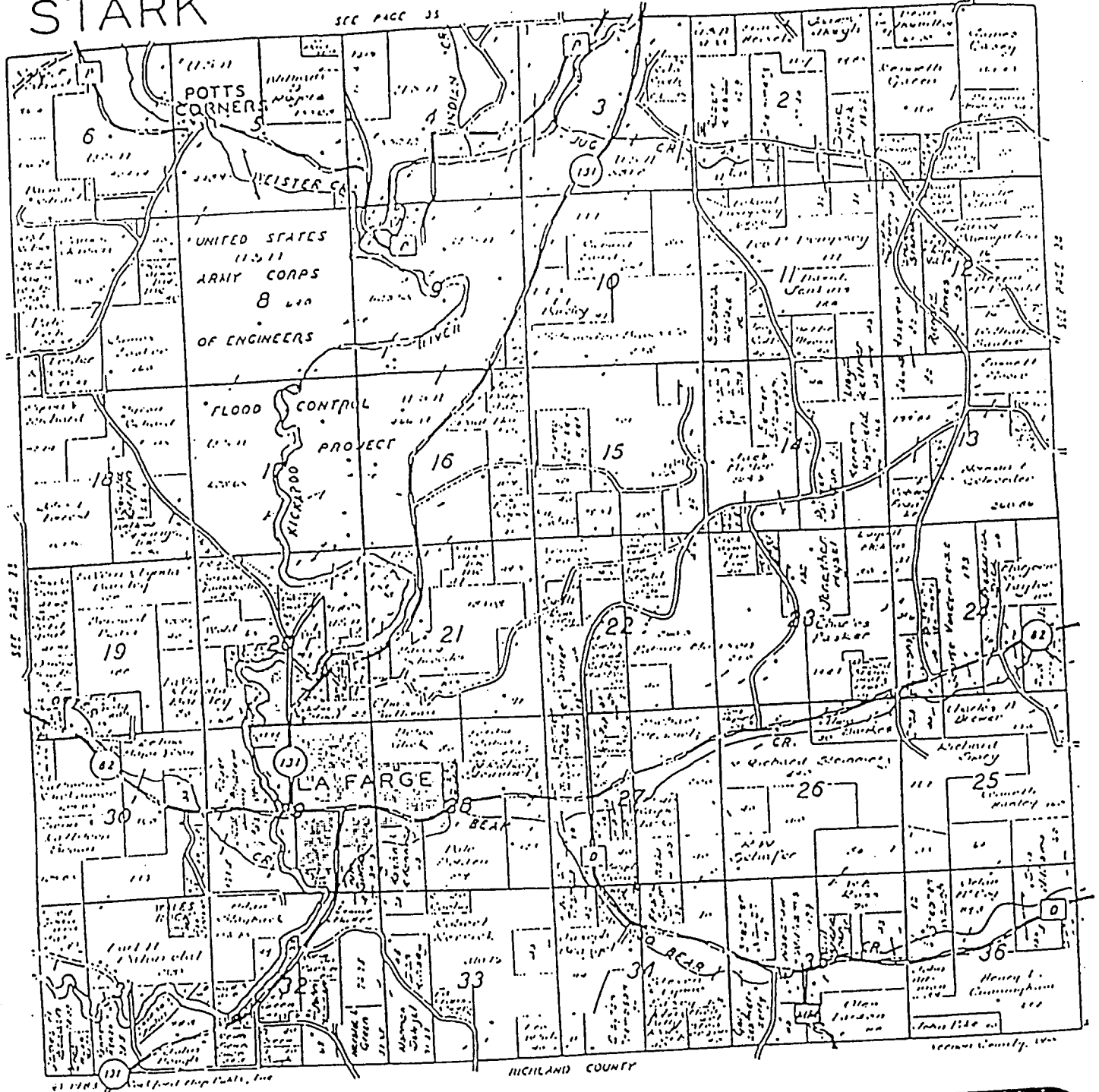
MONARCH

Cashton, Wisconsin 54619

Whirlpool

STARK

T.13 N.-R.2 W. 27



"THE BANK THAT SERVICE BUILT"

LA FARGE STATE BANK
LA FARGE, WISCONSIN



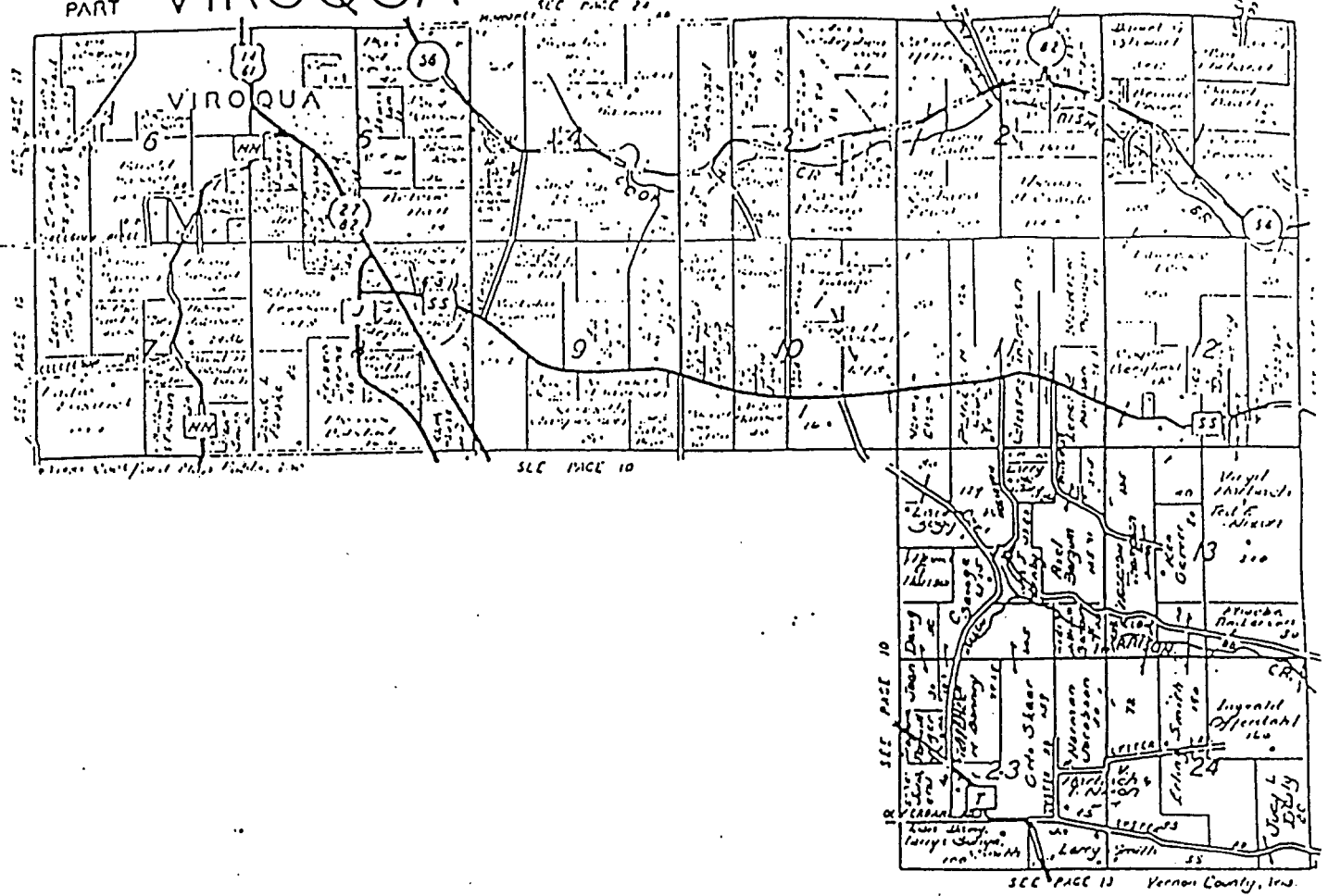
625-2480

READSTOWN BRANCH BANK — Readstown, Wisconsin

SOUTH
PART

VIROQUA

T.12 N.-R.4 W.



COAST TO COAST

DELBERT J. BANKER

Representative
United Farm Agency of Wisconsin, Inc.

Business: (608) 637-3395 • Residence: (608) 647-2498

723 South Main (U.S. 14)

Box 366 • Viroqua, Wisconsin 54605



PREPARE FOR THE
FUTURE

IN 4



OPERATING REVENUES FROM NATURAL GAS UTILITY

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service - using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.
2. For industrial interruptible sales, report data by priority of interruption.
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.

Rate Schedule (a)		Wisconsin Geographical Operations		
		Revenues (b)	Therms (c)	Average Customers (d)
Sales of Gas Revenues				
Residential (480)	Rg-1	\$ 6,831,419	7,718,503	10,005
Commercial and Industrial (481)				
Commerical	Cg-1	\$ 570,313	604,318	734
Large Commercial	Cg-2	793,026	935,174	398
Large Volume Firm Commerical	Cg-3	1,422,874	1,889,805	207
Interruptible	Ig-1	3,182,999	5,549,338	77
Sales for Resale (483)				
Interdepartmental (484)				
Total Sales of Gas		12,800,631	16,697,138	11,421
Other Operating Revenues				
		12,800,631	16,697,138	
Late Payment Charges (487)		\$ 47,799		
Miscellaneous Service Revenues (488)		71,155		
Rent from Gas Property (493)		3,300		
Other Gas Revenues (495)		430,317		
<p>The amount in account 495 is the result of recording a 136,476 under collection and a 292,274 refund to customers through rates for gas year ending in October.</p>				
Total Other Operating Revenues		552,571		
Total Wisconsin Operating Revenues		13,353,202	16,697,138	11,421

Utility No. 3670	Year ended December 31, 2001	Form AGP	Copy 1	Page G-7	1
					2
GAS OPERATION AND MAINTENANCE EXPENSES					3
Particulars	Total Amount	Labor Expense	Other Expense		4
(a)	(b)	(c)	(d)		5
					6
MANUFACTURED GAS PRODUCTION EXPENSES					7
(List applicable prescribed accounts)					8
					9
					10
Mfg Gas Production Exp (Liquefied Gas Prod)	0	0	0		11
(717) Liquefied Petroleum Gas Expense	0	0	0		12
(733) Gas Mixing Expense	0	0	0		13
(735) Miscellaneous Production Expense	2089	405	1684		14
(743) Maintenance of Production Plant Expense	20	0	20		15
	0	0	0		16
	0	0	0		17
	0	0	0		18
	0	0	0		19
	0	0	0		20
					21
					22
					23
					24
					25
					26
					27
					28
					29
Total manufactured gas production expenses	2,109	405	1,704		30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48
					49
					50
					51
					52
					53
					54
					55

G-8 Utility No. 3670 Year ended December 31, 2001 Form AGP Copy 1 Page G-8				1
				2
GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)				3
Particulars	Total Amount	Labor Expense	Other Expense	4
(a)	(b)	(c)	(d)	5
				6
PURCHASED GAS EXPENSES				7
Natural gas city gate purchases (804)	\$ 10,406,385	\$ -	\$ 10,406,385	8
Other gas purchases (805)	-			9
Purchased gas expenses (807)	29,074	10,731	18,343	10
Gas withdrawn from stor.--Debit (808.1)	-			11
Gas delivered to stor.--Credit (808.2)	-			12
Gas used for other ut. op.--Cr. (812)	-			13
Other gas supply expenses (813)	-	-	-	14
Total purchased gas expenses	\$ 10,435,459	\$ 10,731	\$ 10,424,728	15
STORAGE EXPENSES				16
Operation supervision and eng. (840)				17
Operation labor and expenses (841)				18
Rents (842)				19
Fuel (842.1)				20
Power (842.2)				21
Gas losses (842.3)				22
Maint. supervision and eng. (843.1)				23
Maint. of struct. & improv. (843.2)				24
Maintenance of gas holders (843.3)				25
Maint. of purification equip. (843.4)				26
Maint. of liquefaction equip. (843.5)				27
Maint. of vapor. equip. & other (843.6-843.9)				28
Total storage expenses	\$ -	\$ -	\$ -	29
TRANSMISSION EXPENSES				30
Operation supervision and eng. (850)				31
Sys. control & load dispatching (851)				32
Communications system expenses (852)				33
Compressor stat. labor & expen. (853)				34
Gas for compressor station fuel (854)				35
Other fuel & power for com. sta. (855)				36
Mains expenses (856)				37
Measuring & reg. stat. expenses (857)				38
Trans. & comp. of gas by others (858)				39
Other expenses (859)				40
Rents (860)				41
Maint. supervision & engineer. (861)				42
Maint. of struct. & improv. (862)				43
Maintenance of mains (863)				44
Maint. of compr. stat. equip. (864)				45
Maint. of meas. & reg. st. eq. (865)				46
Maint. of communication equip. (866)				47
Maintenance of other equipment (867)				48
Total transmission expenses	\$ -	\$ -	\$ -	49
DISTRIBUTION EXPENSES				50
Operation supervision & engin. (870)	\$ -	\$ -	\$ -	51
Distribution load dispatching (871)	12,386	1,012	11,374	52
Compressor stat. labor & expen. (872)	-	-	-	53
Compressor station fuel & power (873)	-	-	-	54
Mains and services expenses (874)	144,811	76,800	68,011	55
Meas. & reg. stat. expen.--Gen. (875)	-	-	-	56
Meas. & reg. stat. expen.--Ind. (876)	-	-	-	57
Subtotal--dist. exp.--carried forward	157,197	77,812	79,385	58

Utility No. 3670	Year ended December 31, 2001	Form AGP	Copy 1	Page G-9	1
GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)					2
					3
Particulars	Total Amount	Labor Expense	Other Expense		4
(a)	(b)	(c)	(d)		5
					6
dist. exp. (Amount brought forward)	\$ 157,197	\$ 77,812	79,385		7
Meas. & reg. sta. ex.-City gate (877)	-	-	-		8
Meter & house regulator expenses (878)	36,240	31,135	5,105		9
Customer installations expenses (879)	13,106	9,545	3,561		10
Other expenses (880)	6,044	346	5,698		11
Rents (881)	2,662	-	2,662		12
Maint. supervision & eng. (885)	-	-	-		13
Maint. of struct. & improv. (886)	-	-	-		14
Maintenance of mains (887)	31,424	15,751	15,673		15
Maint. of compres. stat. equip. (888)	-	-	-		16
Maint. of meas. & reg. st. eq.-Gen. (889)	-	-	-		17
Maint. of meas. & reg. st. eq.-In. (890)	-	-	-		18
Maint. of meas. & reg. st. eq.-City (891)	12,521	7,137	5,384		19
Maintenance of services (892)	21,042	11,883	9,159		20
Maint. of meters and house reg. (893)	46,438	5,250	41,188		21
Maintenance of other equipment (894)	-	-	-		22
Total distribution expenses	\$ 326,674	\$ 158,859	\$ 167,815		23
CUSTOMER ACCOUNTS EXPENSES					24
Supervision (901)	\$ -	\$ -	\$ -		25
Meter reading expenses (902)	\$ 75,529	\$ 58,347	17,182		26
Customer records & collect. exp. (903)	\$ 249,897	\$ 151,381	98,516		27
Uncollectible accounts (904)	\$ 61,171	\$ -	61,171		28
Miscell. customer accts. expen. (905)	\$ -	\$ -	-		29
Total customer accts. expenses	\$ 386,597	\$ 209,728	\$ 176,869		30
CUSTOMER SERVICE EXPENSES					31
Supervision (907)	\$ -	\$ -	\$ -		32
Customer assistance expenses (908)	\$ 9,841	\$ 3,241	6,600		33
Informational advertising expenses (909)	\$ -	\$ -	-		34
Miscell. customer accts. expen. (910)	\$ -	\$ -	-		35
Total customer service expenses	\$ 9,841	\$ 3,241	\$ 6,600		36
SALES PROMOTION EXPENSES					37
Supervision (911)	\$ -	\$ -	\$ -		38
Demonstrating & selling expenses (912)	\$ -	\$ -	-		39
Advertising expenses (913)	\$ 715	\$ -	715		40
Miscell. sales expenses (916)	\$ -	\$ -	-		41
Total sales promotion expenses	\$ 715	\$ -	\$ 715		42
GENERAL EXPENSES					43
Administrative and general salaries (920)	\$ 116,634	\$ 116,634	\$ -		44
Office supplies and expenses (921)	\$ 44,639	\$ -	44,639		45
Admin. expenses transferred--cr. (922)	\$ -	\$ -	-		46
Outside services employed (923)	\$ 130,136	\$ -	130,136		47
Property insurance (924)	\$ 13,237	\$ -	13,237		48
Injuries and damages (925)	\$ 10,734	\$ -	10,734		49
Employee pensions and benefits (926)	\$ 21,038	\$ -	21,038		50
Regulatory commission expenses (928)	\$ 51,301	\$ -	51,301		51
Duplicate charges--cr. (929)	\$ -	\$ -	-		52
Instit. or goodwill advert. (930.1)	\$ -	\$ -	-		53
Miscellaneous general expense (930.2)	\$ 198	\$ -	198		54
Rents (931)	\$ 44,554	\$ -	44,554		55
Maintenance of general plant (935)	\$ 1,844	\$ -	1,844		56
Total administ. & gen. expenses	\$ 434,315	\$ 116,634	\$ 317,681		57
Total gas operat. & maint. expenses	\$ 11,595,710	\$ 499,598	11,096,112		58
					59

Utility No. 3670	Year ended December 31, 2001	Form AGP	Copy 1	Page G-12		1
ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)						2
						3
Account	Balance first of Year	S.L. Depr Rate % used	Accruals during year		Book cost of plant retired	4
			Straight line amount	CIAC amortization		5
(a)	(b)	(c)	(d)	(e)	(f)	6
Intangible Plant	-		-	-	-	7
Manufactured Gas Production Plant						8
305 Structures and Improvements	15,979	3.00%	-	-	-	9
306 Boiler Plant Equipment	-		-	-	-	10
307 Other Power Equipment	-		-	-	-	11
308 Coke Ovens	-		-	-	-	12
309 Producer Gas Equipment	-		-	-	-	13
310 Water Gas Generating Equipment	-		-	-	-	14
311 Liquefied Petroleum Gas Equipment	32,124	2.86%	1,558	-	-	15
312 Oil Gas Generating Equipment	-		-	-	-	16
313 Generating Equipment - Other Processes	-		-	-	-	17
314 Coal, Coke and Ash Handling Equipment	-		-	-	-	18
315 Catalytic Cracking Equipment	-		-	-	-	19
316 Other Reforming Equipment	-		-	-	-	20
317 Purification Equipment	-		-	-	-	21
318 Residual Refining Equipment	-		-	-	-	22
319 Gas Mixing Equipment	17,246	3.33%	-	-	-	23
320 Other Equipment	-		-	-	-	24
TOTAL Manufactured Gas Production Plant	65,349		1,558	-	-	25
Other Storage Plant						26
361 Structures and Improvements	-		-	-	-	27
362 Gas Holders	-		-	-	-	28
363 Purification Equipment	-		-	-	-	29
363.1 Liquefaction Equipment	-		-	-	-	30
363.2 Vaporizing Equipment	-		-	-	-	31
363.3 Compressor Equipment	-		-	-	-	32
363.4 Meas. and Reg. Equipment	-		-	-	-	33
363.5 Other Equipment	-		-	-	-	34
TOTAL Other Storage Plant	-		-	-	-	35
Transmission Plant						36
366 Structures and Improvements	-		-	-	-	37
367 Mains	-		-	-	-	38
368 Compressor Station Equipment	-		-	-	-	39
369 Measuring and Reg. Sta. Equipment	-		-	-	-	40
370 Communication Equipment	-		-	-	-	41
371 Other Equipment	-		-	-	-	42
TOTAL Transmission Plant	-		-	-	-	43
Distribution Plant						44
375 Structures and Improvements	-	0.00%	-	-	-	45
376 Mains	2,945,069	2.88%	288,158	-	-	46
377 Compressor Station Equipment	-	0.00%	-	-	-	47
378 Meas. and Reg. Sta. Equip.-General	-	0.00%	-	-	-	48
379 Meas. and Reg. Sta. Equip.-City Gate	122,998	3.67%	15,043	-	-	49
380 Services	1,874,298	4.38%	188,490	-	-	50
381 Meters	554,951	3.39%	46,041	-	-	51
382 Meter Installations	-	0.00%	-	-	-	52
383 House Regulators	113,053	3.57%	12,167	-	-	53
384 House Reg. Installations	-	0.00%	-	-	-	54
385 Industrial Meas. and Reg. Sta. Equipment	-	0.00%	-	-	-	55
386 Other Prop. on Customers' Premises	-	0.00%	-	-	-	56
387 Other Equipment	-	0.00%	-	-	-	57
TOTAL Distribution Plant	5,610,369		549,899	-	-	58
General Plant						59
390 Structures and Improvements	34,191	2.86%	1,340	-	-	60
391 Office Furniture and Equipment	70,971	8 - 14	6,035	-	-	61
392 Transportation Equipment	176,179	unit	42,351	-	-	62
393 Stores Equipment	-	0.00%	-	-	-	63
394 Tools, Shop, and Garage Equipment	41,366	4.00%	4,814	-	-	64
395 Laboratory Equipment	5,947	4.00%	-	-	-	65
396 Power Operated Equipment	20,721	unit	26,557	-	-	66
397 Communication Equipment	29,956	6.67%	-	-	-	67
398 Miscellaneous Equipment	-	0.00%	-	-	-	68
Subtotal	379,331		81,097	-	-	69
399 Other Tangible Property	-		-	-	-	70
TOTAL General Plant	379,331		81,097	-	-	71
TOTAL (Accounts 101 and 106)	6,055,049		632,554	-	-	72
Gas Plant Purchased (See Instr. 8)	-		-	-	-	73
(Less) Gas Plant Sold (See Instr. 8)	-		-	-	-	74
Experimental Gas Plant Unclassified	-		-	-	-	75
TOTAL Gas Plant in Service	6,055,049		632,554	-	-	76

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Cost of Removal (g)	Salvage (h)	Other additions (deductions) (i)	Balance end of Year (j)	(k)	(l)
\$ -	\$ -	\$ -	-	Total deprec. expenses (columns (d) and (e))	\$ 632,554
\$ -	\$ -	\$ -	15,979	305 Less amounts charged to primary accounts	(15,934)
-	-	-	-	306	
-	-	-	-	307	
-	-	-	-	308	
-	-	-	-	309	
-	-	-	-	310 Plus allocation of deprec. on common plant	-
-	-	-	33,682	311	
-	-	-	-	312	
-	-	-	-	313	
-	-	-	-	314 Total gas depr. expenses	\$ 616,620
-	-	-	-	315	
-	-	-	-	316 Total balance (col (j))	\$ 6,668,007
-	-	-	-	317	
-	-	-	-	318 Plus allocation of reserve on common plant	
-	-	-	17,246	319	
-	-	-	-	320	
\$ -	\$ -	\$ -	66,907	Total depreciation reserve for gas utility	\$ 6,668,007
\$ -	\$ -	\$ -	-	361 Explanation of items in col. (i)	
-	-	-	-	362	
-	-	-	-	363	
-	-	-	-	363.1	
-	-	-	-	363.2	
-	-	-	-	363.3	
-	-	-	-	363.4	
-	-	-	-	363.5	
\$ -	\$ -	\$ -	-		
\$ -	\$ -	\$ -	-	366	
-	-	-	-	367	
-	-	-	-	368	
-	-	-	-	369	
-	-	-	-	370	
-	-	-	-	371	
\$ -	\$ -	\$ -	-		
\$ -	\$ -	\$ -	-	375	
\$ -	\$ -	\$ -	3,233,227	376	
\$ -	\$ -	\$ -	-	377	
\$ -	\$ -	\$ -	-	378	
\$ -	\$ -	\$ -	138,041	379	
\$ -	\$ -	\$ -	2,062,788	380	
\$ -	\$ -	\$ -	600,992	381	
\$ -	\$ -	\$ -	-	382	
\$ -	\$ -	\$ -	125,220	383	
\$ -	\$ -	\$ -	-	384	
\$ -	\$ -	\$ -	-	385	
\$ -	\$ -	\$ -	-	386	
\$ -	\$ -	\$ -	-	387	
\$ -	\$ -	\$ -	6,160,268		
\$ -	\$ -	\$ -	35,531	390	
\$ -	\$ -	\$ -	77,006	391	
\$ 19,596	\$ -	\$ -	198,934	392	
\$ -	\$ -	\$ -	-	393	
\$ -	\$ -	\$ -	46,180	394	
\$ -	\$ -	\$ -	5,947	395	
\$ -	\$ -	\$ -	47,278	396	
\$ -	\$ -	\$ -	29,956	397	
\$ -	\$ -	\$ -	-	398	
\$ 19,596	\$ -	\$ -	440,832		
\$ -	\$ -	\$ -	-	399	
\$ 19,596	\$ -	\$ -	440,832		
\$ 19,596	\$ -	\$ -	6,668,007		
-	-	-	-	Note: Report in col. (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.	
-	-	-	-		
\$ 19,596	\$ -	\$ -	6,668,007		

Utility No. 3670		Year ended December 31, 2001		Form AGP	Copy 1	Page G-14	1
GAS PRODUCTION STATISTICS							2
							3
							4
Location of plant	Type of plant	Maximum daily capacity Dekatherms	Therms produced during year	Total investment end of year	Total production expense for year		5
(a)	(b)	(c)	(d)	(e)	(f)		6
							7
							8
							9
Mondovi, WI	Propane-air	408	0	95,561	2,109		10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
TOTAL		408	0	\$95,561	2109		21

GAS HOLDERS							22
							23
Telescopic & piston holders			Pressure holders				24
							25
Location	Number	Capacity Therms	No.	Capacity at atmospheric pressure	Design pressure	Operated pressure	26
(a)	(b)	(c)	(d)	(e)	(f)	(g)	27
							28
							29
Not Applicable							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43

LIQUID PETROLEUM GAS STORAGE		44
Report hereunder number of liquid petroleum gas storage tanks and total capacity in gallons by location.		45
		46
		47
We have one 30,000 gallon storage tank at Mondovi, Wisconsin.		48
		49
		50
		51
		52
		53
		54
		55
		56
		57
		58
		59
		60

LIQUEFIED NATURAL GAS STORED (ACCT. 165) None

Particulars (a)	Amount \$ (b)	Amount Therms (c)
Balance, beginning of year	0	0
Gas delivered to storage (credit account 809)		
Gas withdrawn from storage (debit account 808)		
Other transactions or adjustments (explain):		
Balance, end of year	\$0	0

LIQUEFIED NATURAL GAS STORAGE STATISTICS None

Location of storage (a)	Total storage capacity therms (b)	Maximum daily capacity therms (c)	Maximum day's withdrawal (e)	Date of maximum day's withdrawal mo/da/yr (f)
Not Applicable				

May not cross-check due to rounding.

Utility No. 3670	Year ended December 31, 2001	Form AGP	Copy 1	Page G-16	1
SUMMARY OF GAS ACCOUNT					2
Report below the specified information for each operating area constituting a separate gas system.					3
	Total				4
Particulars	all systems	System	System		5
(a)	therms	therms	therms		6
	(b)	(c)	(d)		7
System Name	Total Company				8
Gas produced (gross):					9
Propane - air					10
Other gas					11
Total gas produced					12
Gas purchased:					13
Natural	17,094,520	-	-		14
Other gas					15
Total gas purchased	17,094,520	0	0		16
Add: Gas withdrawn from storage *	1,655,190	0	0		17
Less: Gas delivered to storage *	1,752,100	0	0		18
Total (lines 14 + 18 + 19 - 20)	16,997,610	0	0		19
Transport gas received	0	0	0		20
Total gas del. to mains (lines 21 + 22)	16,997,610	-	-		21
Gas sold (incl. interdepartmental)	16,693,994	0	0		22
Gas used by utility	3,144	0	0		23
Transport gas delivered	0	0	0		24
Total (lines 24 + 25 + 26)	16,697,138	-	-		25
Gas unaccounted for (lines 23 - 27)	300,472	-	-		26

* Apportioned by state using the percent of Michigan sales and company use to total purchases.

SUMMARY OF SYSTEM LOAD STATISTICS				29
Report below the data specified for each operating area constituting a separate gas system.				30
				31
Particulars*	Total	System	System	32
(a)	all systems	therms	therms	33
	(b)	(c)	(d)	34
System Name	Total Company			35
	<u>Therms</u>			36
Maximum send-out in any one day	114,910			37
Date of such maximum	02/02/01			38
Maximum daily capacity:				39
Total manufactured-gas production capacity	4080			40
Liquefied natural gas storage capacity	0			41
Maximum daily purchase capacity	171,020			42
Total maximum daily capacity: production				43
liquefied natural gas storage, and purchases	175,100			44
	<u>Therms</u>			45
Monthly send-out: January	2,841,953			46
February	2,594,079			47
March	2,233,694			48
April	1,386,590			49
May	539,438			50
June	472,241			51
July	475,425			52
August	533,823			53
September	747,360			54
October	1,201,724			55
November	1,445,588			56
December	2,225,223			57
Total send-out	16,697,138			58

* Statistics apply only to core market system load, not to total system throughput.

Utility No. 3670	Year ended December 31, 2001	Form AGP	Copy 1	Page G-18	1
PURCHASED GAS					2
Report below the specified information for each point of metering.					3
Particulars (a)	Total (b)	(c)	(d)		4
Name of vendor NNG, FDD, Occidental, Husky & US Energy	NNG/FDD/OCC/HUS/USE	NG/FDD/OCC/HUS/US	NNG/FDD/OCC/HUS/US		5
Point of metering	TOTAL	Arcadia, WI	Coon Valley, WI		6
See Page G-18A					7
Type of gas purchased All Natural	Natural	Natural	Natural		8
Therms of gas purchased per pipeline					9
rate schedules:					10
FT	15,439,330	2,777,999	267,564		11
FDD	1,655,190	297,820	28,684		12
Total cost of gas purchased	\$ 10,406,385	\$1,872,485	\$180,342		13
Average cost per therm of gas purchased					14
FT	0.61427	0.61427	0.61427		15
FDD	0.55727	0.55727	0.55727		16
Maximum therms purchased in any one day	114,910	17,290	3,670		17
Date of such maximum purchase (da/mo/yr)	2-Feb-01	12-Feb-01	21-Jan-01		18
Average B.t.u. content per cu. ft. of gas	1.012	1.012	1.013		19
Name of vendor		NNG/FDD/OCC/HUS/US	NNG/FDD/OCC/HUS/US		20
Point of metering		Westby, WI	Whitehall, WI		21
See Page G-18A					22
Type of gas purchased All Natural		Natural	Natural		23
Therms of gas purchased per pipeline					24
rate schedules:					25
FT		1,096,192	2,065,937		26
FDD		117,518	221,481		27
Total cost of gas purchased		\$ 738,847	\$ 1,392,468		28
Average cost per therm of gas purchased					29
per pipeline rate schedules:					30
FT		0.61427	0.61427		31
FDD		0.55727	0.55727		32
Maximum dekatherms purchased in any one day See Line 22 Above		9,610	13,160		33
Date of such maximum purchase (da/mo/yr) See Line 23 Above		2-Feb-01	12-Feb-01		34
Average B.t.u. content per cu. ft. of gas See Line 24 Above		1.013	1.012		35
Name of vendor					36
Point of metering					37
See Page G-18A					38
Type of gas purchased All Natural					39
Therms of gas purchased per pipeline					40
rate schedules:					41
Total cost of gas purchased					42
Average cost per therm of gas purchased					43
per pipeline rate schedules:					44
Maximum dekatherms purchased in any one day See Line 22 Above					45
Date of such maximum purchase (da/mo/yr) See Line 23 Above					46
Average B.t.u. content per cu. ft. of gas See Line 24 Above					47

NA = Not Applicable

* See Note on Page G-18A

G-19 Utility No. 3670 Year ended December 31, 2001 Form AGP Copy 1 Page G-19						1
PURCHASED GAS						2
Report below the specified information for each point of metering.						3
(e)	(f)	(g)	(h)	(i)	(j)	4
NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	5
Eleva, WI	Independence, WI	La Farge, WI	Mondovi, WI	Strum, WI	Viola, WI	6
Natural	Natural	Natural	Natural	Natural	Natural	7
280,687	605,376	336,577	1,493,138	479,082	289,487	8
30,091	64,900	36,083	160,073	51,361	31,035	9
\$189,187	\$408,031	\$226,857	\$1,006,394	\$322,908	\$195,118	10
0.61427	0.61427	0.61427	0.61427	0.61427	0.61427	11
0.55727	0.55727	0.55727	0.55727	0.55727	0.55727	12
2,270	4,610	3,230	7,280	5,520	2,730	13
2-Feb-01	4-Feb-01	1-Feb-01	4-Feb-01	12-Feb-01	1-Feb-01	14
1.012	1.012	1.013	1.012	1.012	1.013	15
NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE			16
St. Joseph, WI	Galesville, WI	East Farmington, WI	North Hudson, WI			17
Natural	Natural	Natural	Natural			18
325,461	2,580,993	109,159	2,731,681			19
34,891	276,698	11,702	292,853			20
\$219,365	\$1,739,622	\$73,572	\$1,841,188			21
0.61427	0.61427	0.61427	0.61427			22
0.55727	0.55727	0.55727	0.55727			23
1,240	23,500	760	23,450			24
23-Dec-01	1-Feb-01	2-Feb-01	2-Feb-01			25
1.013	1.013	1.012	1.012			26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60

May not cross-check due to rounding.

Utility No. 3670		Year ended December 31, 2001		Form AGP		Copy 1		Page G-21		1
										2
GAS SERVICES (LOCATED IN WISCONSIN)										3
Number of services should include only those owned by utility.										4
Size (a)	Number added during year		Number retired during year		Total services end of year					5
	Main to curb (b)	On customers premises (c)	Main to curb (d)	On customers premises (e)	Main to curb (f)	On customers premises (g)				6
1" or less	445	445	18	18	11,903	11,903				7
>1" to 2"	8	8	3	3	168	168				8
>2 to 4"	1	1	-	-	11	11				9
	-	-	-	-	-	-				10
										11
										12
										13
										14
										15
										16
										17
										18
										19
										20
										21
										22
										23
										24
										25
										26
										27
										28
										29
										30
										31
										32
										33
Total	454	454	21	21	12,082	12,082				34

GAS SERVICES (LOCATED OUTSIDE WISCONSIN)							35
Number of services should include only those owned by utility.							36
(a)	(b)	(c)	(d)	(e)	(f)	(g)	37
	-	-	-	-	-	-	38
	-	-	-	-	-	-	39
	-	-	-	-	-	-	40
	-	-	-	-	-	-	41
							42
							43
							44
							45
							46
							47
							48
							49
							50
							51
							52
Total	-	-	-	-	-	-	53
G. Total (Lines 34 & 53)	454	454	21	21	12,082	12,082	54
Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Accounts?							55
Have inactive services been disconnected from the gas supply in accordance with section 192.727(g) of the Wisconsin Administrative Code?							56
							57
							58
							59
							60

G-22	Utility No. 3670	Year ended December 31, 2001	Form AGP Copy1	Page G-22	1
GAS METERS					2
					3
					4
Number of meters should include only those carried in Utility Plant Account 381.					5
Particulars (a)				Number end of year (b)	6
					7
					8
Diaphragmed meters (capacity at 1/2-inch water column pressure drop):					9
2,400 cu. ft. per hour or less				11,778	10
Over 2,400 cu. ft. per hour				225	11
Rotary meters				14	12
Orifice meters				-	13
Total end of year				12,017	14
					15
In stock				229	16
Locked meters on customer's premises				207	17
Regular meters in customer's use				11,575	18
Prepayment meters in customer's use				-	19
Meters in company use, included in Account 381				6	20
Total end of year (as above)				12,017	21
No. of diaphragmed meters at end of year which compensate for temperature:				12,003	22
Number of house regulators installed at end of year				11,487	23
					24
					25
Attach to this sheet a map or maps of the territory served, showing location & company designation					26
of points of purchase, production plants, large compressor stations and transmission lines. Show					27
also the names of larger communities served and the boundaries of the utility's operating divisions.					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48
					49
					50
					51
					52
					53
					54
					55
					56
					57
					58
					59
					60



Hirschman-Herfindahl Index Form

Public Service Commission of Wisconsin

P. O. Box 7854

Madison, WI 53707-7854

5003 (3-11-99)

page 2

MIDWEST NATURAL GAS, INC. WHITEHALL, WI 54773

DECEMBER 31, 2001

	Class	Schedules	HHI	Is the Utility the Provider With the Largest Market Share?
1.	RESIDENTIAL FIRM	RG-1	10,000	YES
2.	COMMERCIAL FIRM	CG-1	10,000	YES
3.	LARGE COMMERCIAL FIRM	CG-2	10,000	YES
4.	LARGE VOLUME FIRM	CG-3	10,000	YES
5.	INTERRUPTIBLE	IG-1	10,000	YES
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				

Add additional rows as necessary.

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc			Dec 31, 2001

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 117)	\$ 398,994	\$ 291,643
3	Noncash Charges (Credits) to Income:		
4	Depreciation	616,620	572,237
5	Amortization of (Specify): Debt Expense	2,420	2,420
6	Gain on Sale of Assets and Provision for Bad Debts	(38,000)	18,000
7	Depreciation Charged to Accounts Other Than Account 403		
8	Deferred Income Taxes (Net)	85,000	58,000
9	Investment Tax Credit Adjustment (Net)	(1,633)	(1,650)
10	Net (Increase) Decrease in Receivables	2,280,469	(1,894,078)
11	Net (Increase) Decrease in Inventory	172,714	(343,350)
12	Net (Increase) Decrease in Prepayments	(51,215)	(3,911)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(2,381,060)	2,309,929
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction - Equity		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other: Deferred System Development Costs		
19	Other Changes in Working Capital Other than Cash		
20			
21	Other Non-current Assets and Liabilities		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	1,084,309	1,009,240
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(1,066,929)	(857,524)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction - Equity		
31	Other: Contributions in aid of construction		
32	Capitalize depreciation on pwr operated equipment	15,934	8,818
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,050,995)	(848,706)
35			
36	Acquisition of Other Noncurrent Assets (d)	-	-
37	Proceeds from Disposal of Noncurrent Assets (d) Fixed assets		
38	Investments	-	-
39	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
40	Contributions and Advances from Assoc. and Subsidiary Companies	-	-
41	Disposition of Investments in (and Advances to)	-	-
42	Associated and Subsidiary Companies	-	-
43			
44	Purchase of Investment Securities (a)	-	-
45	Proceeds from Sales of Investment Securities (a)	-	-

Name of Respondent Midwest Natural Gas, Inc		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2001
STATEMENT OF CASH FLOWS (Continued)				
<p>4. Investing Activities</p> <p>Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.</p> <p>Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.</p>		<p>5. Codes used:</p> <p>(a) Net proceeds or payments. (b) Bonds, debentures and other long term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on page 122 clarifications and explanations.</p>		
Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)	
46	Loans Made or Purchased	\$ -	\$ -	
47	Collections on Loans	-	-	
48		-	-	
49	Net (Increase) Decrease in Receivables	-	-	
50	Net (Increase) Decrease in Inventory	-	-	
51	Net Increase (Decrease) in	-	-	
52	Allowances Held for Speculation	-	-	
53	Net Increase (Decrease) in Payables and Accrued Expenses-Construction	-	-	
54	Other:	-	-	
55				
56	Net Cash Provided by (Used in) Investing Activities	(1,050,995)	(848,706)	
57	(Total of lines 34 thru 55)			
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)	-	-	
62	Preferred Stock	-	-	
63	Common Stock	-	-	
64	Other: Equity Infusion	-	-	
65				
66	Net Increase in Short-Term Debt (c)	331,000	224,000	
67	Other: Increase in Notes Payable to Associated Companies			
68				
69				
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	331,000	224,000	
71				
72	Payment for Retirement of:			
73	Long-Term Debt (b)	(374,140)	(338,952)	
74	Preferred Stock	-	-	
75	Common Stock	-	-	
76	Other:	-	-	
77				
78	Net Decrease in Short-Term Debt (c)	-	-	
79	Decrease in Notes Payable to Associated Companies			
80	Dividends on Preferred Stock			
81	Dividends on Common Stock			
82	Net Cash Provided by (Used in) Financing Activities	(43,140)	(114,952)	
83	(Total of lines 70 thru 81)			
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents	(9,826)	45,582	
86	(Total of lines 22, 57, and 83)			
87				
88	Cash and Cash Equivalents at Beginning of Year	48,497	2,915	
89				
90	Cash and Cash Equivalents at End of Year	\$ 38,671	\$ 48,497	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Dec 31, 2001

NOTES TO FINANCIAL STATEMENTS (Continued)

MIDWEST NATURAL GAS, INC.
Affiliated Interest with Midwest Bottle Gas Co.
2001

For Billings From MBG

Description	Account #	Labor Costs	Other Costs
Construction Work in Progress	107	0	597
Merchandise Inventory	155	0	0
Prepaid Insurance	165	0	53,023
Meters	381	0	0
House Regulators	383	0	0
Structures and Improvements	390	0	0
Office Furniture & Equipment	391	0	0
Cost of Mdse, Jobbing & Contract Work	416	0	0
Purchased Gas Expense	807	0	0
Distribution Load Dispatching	871	0	128
Mains & Services Expense	874	0	0
Meter & House Regulator Expense	878	0	0
Customer Installation Expense	879	0	0
Maintenance of Mains	887	0	0
Maintenance of TBS	891	54	0
Maintenance of Services	892	0	3,406
Service Trucks - Motor Fuel & Repairs	896 **	0	0
Meter Reading Expense	902	0	384
Customer Records & Collections	903	186	132
Customer Assistance Expense	910	0	0
Promotional Advertising Expense	917	0	3,982
Office Supplies and Services	921	7,459	0
Outside Services Employed	923	0	590
Injuries & Damages	925	0	36,592
Employee Pensions & Benefits	926	0	13,770
Rents	931	0	459,972
P/R Net		0	10,590
P/R 401(k) Employee		0	89,148
Interest on Debt to Assoc. Co.	430	0	0
		7,699	672,314
TOTAL			

For Billings To MBG

Revenues from Mdse., Jobbing & Contract Work	415	0	0
		0	0
TOTAL			

**Account 896 is reclassified to other expense accounts based on each serviceman's time allocated to those accounts.